



AccountsReceivable@cityofgoleta.gov  
 (805) 562-5503

**SHORT TERM VACATION RENTAL  
 TRANSIENT OCCUPANCY TAX (TOT) & TOURISM BUSINESS  
 IMPROVEMENT DISTRICT (TBID) ASSESSMENT REMITTANCE FORM**

BUSINESS NAME			TYPE OF RETURN: <i>*Monthly filing is required, including months without any rental activity</i>	
BUSINESS STREET ADDRESS			<input type="checkbox"/> Regular <input type="checkbox"/> No Rentals <input type="checkbox"/> Final/Closing Return <input type="checkbox"/> Amended: _____ Reason	
CITY	STATE	ZIP CODE		
BUSINESS LICENSE #		REPORTING PERIOD	AVG. DAILY RATE	

**Calculation of TOT**

**Payment is due, postmarked or received, by end of the month following the close of the reporting period.**

<b>1. Gross Rents</b>	
1a Gross Rent Received - Direct Bookings	
1b Gross Rent Received - Airbnb	
1c Gross Rent Received - VRBO	
1d Gross Rent Received - Other Online Booking Platform(s):	
1e Total Gross Rent Received (Add lines 1a through 1d)	
<b>2. Allowable Deductions per GMC 3.06.110 (Attach Supporting Documentation)</b>	
2a Rent Received from Permanent Residents (30 Days or More)	
2b Rent Paid that is Federally Exempt	
2c Total Deductions (Add lines 2a and 2b)	
<b>3. Taxable Rent Revenue</b>	
3a Total Taxable Rent (Subtract line 2c from line 1e)	
<b>4. TOT Reduction - TOT Collected by Online Booking Platforms</b>	
4a TOT Collected by Airbnb	
4b TOT Collected by VRBO	
4c TOT Collected by Other Online Booking Platform(s):	
4d Total TOT Collected by All Online Booking Platforms (Add lines 4a through 4c)	
<b>5. TOT Due</b>	
5a Total Transient Occupancy Tax Due (Multiply line 3a by 12%)	
5b Transient Occupancy Tax Due by Operator (Subtract line 4d from line 5a)	

**Calculation of TBID Assessment**

<b>6. Gross Room Revenue subject to TBID (See Instructions)</b>	
6a Gross Room Rental Revenue subject to TBID - Direct Bookings	
6b Gross Room Rental Revenue subject to TBID - Airbnb	
6c Gross Room Rental Revenue subject to TBID - VRBO	
6d Gross Room Rental Revenue subject to TBID - Other Online Booking Platform(s):	
6e Total Gross Room Rental Revenue subject to TBID (Add lines 6a through 6d)	
<b>7. Allowable Deductions per GMC 3.06.110</b>	
7a Total Deductions (Amount from line 2c)	
<b>8. Total Room Revenue subject to TBID</b>	
8a Total Room Revenue subject to TBID (Subtract line 7a from line 6e)	
<b>9. TBID Reduction - TBID Collected by Online Booking Platforms</b>	
9a TBID Collected by VRBO	
9b TBID Collected by Other Online Booking Platform(s):	
9c TBID Collected by All Online Booking Platforms (Add lines 9a and 9b)	
<b>10. TBID Assessment Due</b>	
10a Total TBID Assessment Amount Due (Multiply line 8a by 2%)	
10b TBID Assessment Amount Due by Operator (Subtract line 9c from line 10a)	

**Calculation of Penalties**

**Late payment is subject to penalty and interest.**

<b>11. Penalty Basis - Payment postmarked/remitted after due date (less than 30 days delinquent)</b>	
11a Total Penalty Basis Amount (Add lines 5b and 10a)	
<b>12. Penalty Due per GMC 3.06.050 (less than 30 days delinquent)</b>	
12a Penalty Amount Due (Multiply line 11a by 10.5%)	
<b>13. Penalty Due per GMC 3.06.050 (more than 30 days delinquent)</b>	
13a Penalty Amount Due (Contact City Finance staff to obtain the penalties and interest due)	

<b>Total Amount Due (Add Lines 5b, 10b, 12a, and 13a)</b>	
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I declare under penalty of perjury, that I am the authorized representative of the above establishment, and the statement herein is true and correct to the best of my knowledge. All tax remittance is subject to audit by the City of Goleta.

Signature: \_\_\_\_\_ Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Title: \_\_\_\_\_ E-mail: \_\_\_\_\_ Phone: \_\_\_\_\_

**FOR OFFICE USE ONLY**

Postmark Date:  
 Verified:

Revised 11/2025

**Payment and form are required at the time of submission. Incomplete submissions may delay processing.**



# CITY OF GOLETA

Finance Department  
130 Cremona Drive, Suite B  
Goleta, CA 93117

## TRANSIENT OCCUPANCY TAX (TOT) & TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) ASSESSMENT INFORMATION

**CURRENT RATES:**                      **TOT = 12% of Rents/Gross Receipts**                      **TBID = 2% of Room Rental Revenue**

**DUE DATE:** Payment is due on or before the last day of the month following the close of the prior month. For example, January's return is due on or before the last day of February. If the due date falls on a Saturday, Sunday or Holiday, the next business day becomes the due date. For mailed payments, the envelope must be postmarked by the postal service on or before the due date; metered marks are not acceptable. **Returns must be filed monthly, even if no payment is due.** ([GMC 3.06.040](#))

**TRANSIENT OCCUPANCY TAX:** Each transient is subject to and shall pay a tax in the amount of 12% of the gross rent charged by the operator. ([GMC 3.06.020](#))

**RENTS/GROSS RECEIPTS SUBJECT TO TOT:** All considerations charged, whether received or not, for the occupancy of room space valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever from stays of 30 consecutive days or less. The list below is not exhaustive and other charges and fees may apply. ([GMC 3.06.010](#))

**TBID ASSESSMENT:** Governed by the Santa Barbara South Coast Tourism Business Improvement District. ([Resolution No. 22-12](#))

**ROOM RENTAL REVENUE SUBJECT TO TBID:** Room rental revenue received from stays 30 consecutive days or less is subject to the TBID assessment. Other charges and fees are not subject to the TBID assessment. TBID is an assessment that provides specific benefits to its payors by funding tourism programs that directly support assessed businesses.

**EXEMPTIONS:** A completed Exemption Claim Form must be maintained per each exemption and a copy submitted with the tax return form. No other deductions are allowed. ([GMC 3.06.110](#))

**PAYMENT:** Please contact City Finance staff for details and information on ACH/wire payments. Mailed checks or money orders should be made payable to **City of Goleta**.

**APPLICABLE PENALTIES:** A penalty will be due if payment is submitted after the due date. Interest will also be added at the rate of 0.5% per month from the date the remittance first became delinquent. ([GMC 3.06.050](#))

**COMPUTATION OF TAXES:** Round to the penny and verify all calculations before submitting.

**AUDIT:** All records substantiating the return must be retained by the operator for a period of not less than three years from the date of payment. The City of Goleta reserves the right to audit the establishment at any reasonable time. ([GMC 3.06.080](#))

**CHANGE OF MAILING ADDRESS OR OWNERSHIP:** Change of mailing address or ownership must be reported immediately to City of Goleta. Change of Ownership will require a new License application. Upon termination of business for any reason, returns are due immediately and must be paid to the City of Goleta.

**City of Goleta TOT Always Applies to:**

- Nightly Room Rental Revenue
- Mandatory Cleaning Fees
- Resort / Destination Fees
- Additional Occupancy Fees
- Non-Refundable Deposits
- Cancellation / Group Attrition Charges
- Early Arrival / Late Departure Fees
- No-show Fees
- Pet in Room / Pet Cleaning Fees
- Rollaway Bed/Crib Fees
- In Room Equipment Rental Fees
- Mandatory (Non-Discretionary) Parking Charges
- Other miscellaneous fees & charges

**Santa Barbara South Coast TBID Assessment Only Applies to:**

- Nightly Room Rental Revenue

*Please email completed forms to [AccountsReceivable@cityofgoleta.gov](mailto:AccountsReceivable@cityofgoleta.gov) for ACH/wire payments.*

*Physical forms & payment can be mailed to the address above or dropped off in person at City Hall.*



## CITY OF GOLETA

Finance Department  
130 Cremona Drive, Suite B  
Goleta, CA 93117

### SHORT-TERM VACATION RENTAL TOT & TBID ASSESSMENT REPORTING & CALCULATION INSTRUCTIONS

The following information provides detailed instructions for completing the Transient Occupancy Tax (TOT) & Tourism Board Improvement District (TBID) Assessment remittance form. The numbered sections in this document align with the numbered fields on the form to assist in entering the required information.

#### Calculation of TOT

**1a. Gross Rent Received - Direct Bookings:** This amount includes the total rent charged and collected directly by the operator during the reporting period, without deductions. This amount is **not** collected through an online booking platform. This total includes, but is not limited to, room rental revenue, mandatory cleaning fees, pet fees, cancellation charges, etc.

**1b. Gross Rent Received - Airbnb:** This amount includes the total rent charged and collected by Airbnb. Do not deduct any web or hosting fees from rent revenue.

**1c. Gross Rent Received - VRBO:** This amount includes the total rent charged and collected by VRBO. Do not deduct any web or hosting fees from rent revenue.

**1d. Gross Rent Received - Other Online Booking Platform(s):** This amount includes the total rent charged and collected by other booking platforms. Please specify the name of the platform in the space provided. Do not deduct any web or hosting fees from rent revenue.

**1e. Total Gross Rent Received:** To determine the total amount of gross rent add lines 1a through 1d.

**2a. Allowable Deductions - Permanent Residents (30 Days or More):** Permanent residence is exempt on the 31<sup>st</sup> consecutive day. Supporting documentation for these exemptions must be attached and should include dates, gross receipts, and reservation number/guest name.

**2b. Allowable Deductions - Federally Exempt:** This amount includes rents, fees, and charges for federal employee or diplomat stays on government business that is exempt by law. Supporting documentation for these exemptions must be attached to the remittance form with completed Exemption Claim Form(s).

**2c. Total Deductions:** Add lines 2a and 2b for total amount of allowable exemptions.

**3a. Total Taxable Rent:** Subtract line 2c from line 1e to deduct the exemptions from total gross rents to determine the taxable basis for TOT.

**4a. TOT Collected by Airbnb:** This amount should be collected by Airbnb on behalf of the operator. Operators should verify the amount collected with the booking platform and report on the line.

**4b. TOT Collected by VRBO:** This amount should be collected by VRBO on behalf of the operator. Operators should verify the amount collected with the booking platform and report on the line.

**4c. TOT Collected by Other Online Booking Platform(s):** This amount should be collected by other booking platforms on behalf of the operator. Operators should verify the amount collected with the booking platform(s) and report on the line.

**4d. Total TOT Collected by All Platforms:** To determine TOT collected by all online booking platforms add lines 4a through 4c.

**5a. Total Transient Occupancy Tax Due:** Multiply line 3a by the current transient occupancy tax rate of 12% to determine the TOT amount due.

**5b. Transient Occupancy Tax Due by Operator:** To determine the tax due by the operator subtract line 4d from line 5a. In certain circumstances, an online booking platform may not collect all TOT on behalf of the operator. The operator is still responsible for TOT due that was not collected in the reporting period. Please immediately report any platforms that do not adhere to the city municipal code. ([GMC 5.08.115](#))

#### Calculation of TBID

**6a. Gross Room Rental Revenue subject to TBID - Direct Bookings:** This amount applies to room rental revenue only charged and collected directly by the operator; it should not include other fees or charges.

**6b. Gross Room Rental Revenue subject to TBID - Airbnb:** This amount applies to room rental revenue only charged and collected directly by Airbnb; it should not include other fees or charges.

**6c. Gross Room Rental Revenue subject to TBID - VRBO:** This amount applies to room rental revenue only charged and collected directly by the VRBO; it should not include other fees or charges.

**6d. Gross Room Rental Revenue subject to TBID - Other Online Booking Platform(s):** This amount applies to room rental revenue only charged and collected directly by other booking platforms; it should not include other fees or charges.

**6e. Total Gross Room Rental Revenue subject to TBID:** To determine the total gross rent revenue subject to TBID add lines 6a through 6d.

**7a. Total Deductions:** This amount is from line 2c which is the total amount of allowable exemptions.

**8a. Total Room Rental Revenue subject to TBID:** Subtract line 7a from line 6e to determine the total rents subject to TBID by subtracting the allowable deductions from the total room rental revenue.

**9a. TBID Collected by VRBO:** It has been reported that VRBO may possibly collect this amount on behalf of the operator. This amount would be reported by VRBO. Operators should verify and confirm the amount collected with the booking platform and report on the line.

**9b. TBID Collected by Other Online Booking Platform(s):** The amount that may be reported and collected by other booking platforms on behalf of the operator. Operators should verify and confirm the amount collected with the booking platform(s).

**9c. Total TBID Collected by All Platforms:** To determine TBID collected by all online booking platforms add lines 9a through 9c.

**10a. TBID Assessment Amount Due:** Multiply line 8a by the current TBID rate of 2% to determine the total TBID assessment amount due.

**10b. TBID Assessment Due by Operator:** To determine the assessment due by the operator subtract line 9c from line 10a. In certain circumstances, an online booking platform may collect TBID on behalf of the operator. The operator is responsible for verifying the TBID collected by online booking platforms in the reporting period and any uncollected TBID.

## **Calculation of Penalties**

**11a. Penalty Basis - (less than 30 days delinquent):** Add lines 5b and 10a to determine the penalty basis for payments submitted after the due date but are delinquent less than 30 days.

**12a. Penalty Due - (less than 30 days delinquent):** Multiply line 11a by 10.5% to determine the penalty due if the payment is submitted after due date but are delinquent less than 30 days. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of 10% of the tax. In addition to the penalties imposed, any operator who fails to remit shall pay interest at the rate of one-half of one percent on the amount of the tax, exclusive of penalties, until paid.

**13a. Penalty Due - (more than 30 days delinquent):** Please contact city staff to assist in obtaining penalties and interest due if a payment is submitted late after more than 30 days of delinquency. Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay an additional delinquency penalty of 10% of the amount of the tax and the 10% penalty first imposed. In addition to the penalties imposed, any operator who fails to remit shall pay interest at the rate of one-half of one percent per month on the amount of the tax, exclusive of penalties, until paid.

**TOTAL AMOUNT DUE: Add lines 5b, 10b, 12a, and 13a to determine the total amount due for the tax, assessment, penalties, and interest to remit for the reporting period.**