

County of Santa Barbara  
Treasurer-Tax Collector  
105 E. Anapamu St # 109  
Santa Barbara, CA 93101



Mailing Address  
PO Box 579  
Santa Barbara, CA 93102  
(805) 568-2158  
treastot@countyofsb.org

## TRANSIENT OCCUPANCY TAX (TOT) RETURN SOUTH COUNTY HOTEL/MOTEL & SHORT-TERM RENTAL

Reporting Month/Year \_\_\_\_\_

Certificate # \_\_\_\_\_

Name of Hotel/Operator \_\_\_\_\_

Situs Address		City	State	Zip
1	GROSS RENT FOR OCCUPANCY OF ROOMS:			
<b>ALLOWABLE DEDUCTIONS</b>				
2	RENT FOR OCCUPANCY BY PERMANENT RESIDENTS (31 Days & Over Stay)			
3	RENT PAID BY FEDERAL GOVERNMENT (Attach Completed Exemption Claims)			
4	TOTAL ALLOWABLE DEDUCTIONS: (Lines 2 thru 3 inclusive)			
5	TAXABLE RENTS: (Line 1 minus Line 4)			
6	TAX: 14% of Line 5			
7	TBID FEE: 2% x _____ Total Room Revenue Only (See E below)			
8	TOTAL TAX & TBID: (Line 6 + Line 7)			
<b>Penalties and Interest (if applicable)</b>				
Number of Months Delinquent (partial month counted as 1 whole month). <b>If NOT delinquent, leave blank.</b>				
9	Penalty: 1-30 Days Late (10% of Line 8) (See letter C below)			
10	Penalty: Over 30 Days Late ( <b>additional 10%</b> of Line 8)			
11	Interest: $\frac{1}{2}\%$ Per Month (Line 8 x 0.005 x # of months late) (See letter D below)			
12	Total Penalties and Interest			
<b>TOTAL AMOUNT DUE</b>				

I DECLARE, UNDER PENALTY OF PERJURY, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS  
HEREIN ARE CORRECT AND TRUE.

SIGNED \_\_\_\_\_ PRINTED NAME \_\_\_\_\_  
TITLE \_\_\_\_\_ DATE \_\_\_\_\_ PHONE \_\_\_\_\_

PLEASE PRINT AND SIGN BEFORE SENDING TO THE TAX COLLECTOR

## **INSTRUCTIONS**

**A TOT/TBID return must be filed monthly, even if no tax is due.**

- A) Due Date: Payment is due on or before the last day of the month for the prior month's collection of Transient Occupancy Tax (TOT) & TBID. Complete this form and return with your remittance to the mailing address indicated above.
- B) Delinquent Date: The delinquent date is the day after the Due Date. For example, January's return is delinquent if not postmarked by the last day of February.
- C) Late Penalty: If paid within 30 days after the delinquent date, 10% of the amount of the Tax/TBID (line 8). If paid more than 30 days after delinquent date, 20% of the amount of line 8.
- D) Interest: In addition to the penalty,  $\frac{1}{2}$  of 1% per month interest on the unpaid Tax/TBID amount (line 8) attaches on the first day of each month that the payment is delinquent.
- E) SBSC TBID Fee: Santa Barbara South Coast Tourism Business Improvement District (TBID) Fee – Effective March 1, 2023, all south coast Santa Barbara hotels and short-term rentals must pay a fee of 2% of room revenue only (see below for further clarification).
- F) Allowable Deductions: Only federal employees may be exempt from TOT/TBID. A contract must exist, and the U.S. Government must directly pay for the stay.
- G) Transient Occupancy Tax & TBID Funds: The TOT & TBID collected must be held in trust until paid to the Treasurer-Tax Collector.
- H) Remittance: Checks should be payable to Harry E. Hagen, Treasurer-Tax Collector. Checks, drafts and money orders are subject to collection and do not constitute payment until cleared. The Treasurer-Tax Collector assumes no responsibility for loss in transit or delay in deposit.
- I) Mailing Address or Ownership Changes: Change of mailing address or ownership must be reported immediately to the office of the Treasurer-Tax Collector. Upon cessation of business, returns and payments are due immediately and must be sent to the Treasurer-Tax Collector.
- J) Audits: 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 Tax Collector has the right to audit records at any reasonable time.
- K) Confidentiality: Information provided on this tax return (other than information that appears on the TOT Certificate) is confidential and will only be provided to government agencies for official use or in accordance with law.

### **Important Distinction Between Transient Occupancy Tax (TOT) and the TBID Assessment**

It is important to understand the difference in the basis for calculation of TOT and TBID. Although TOT and TBID are calculated on a single form and paid with a single remittance, the basis for the two calculations are different.

Here is a chart which details the important differences:

<u>County TOT Always Applies To:</u>	<u>SBSCTBID Assessment Only Applies To:</u>
<ul style="list-style-type: none"><li>• Room Revenue</li><li>• Resort / Destination Fees</li><li>• Additional Occupancy Fees</li><li>• Mandatory Cleaning Fees</li><li>• Non-Refundable Deposits</li><li>• Cancellation / Group Attrition Charges</li><li>• Early Arrival / Late Departure Fees</li><li>• No-show Fees</li><li>• Pet in Room / Pet Cleaning Fees</li><li>• Rollaway Bed/Crib Fees</li><li>• In Room Equipment Rental Fees</li><li>• Mandatory (Non-Discretionary) Parking Charges</li></ul>	<ul style="list-style-type: none"><li>• Room Revenue</li></ul>