



City of South Lake Tahoe
Transient Occupancy Tax
 Return for Period Ending:
 Business License #:

INSTRUCTIONS:

1. FILL OUT LINES 1-11 BELOW (COMPUTATION INSTRUCTIONS ON BACK OF FORM).
2. SIGN, CIRCLE TITLE, & DATE.
3. KEEP TOP PORTION FOR YOUR RECORDS
4. DETACH BOTTOM PORTION AND INSERT IN ENCLOSED ENVELOPE WITH YOUR REMITTANCE. BE SURE RETURN ADDRESS SHOWS IN WINDOW
5. MOISTEN, SEAL AND ATTACH POSTAGE BEFORE MAILING.

NOTICE: ALL OPERATORS OF RENTAL UNITS MUST SUBMIT A REPORT FOR EACH PERIOD. IF NO RENT IS RECEIVED, WRITE THE WORD "NONE" ON LINES 1 AND 11. SIGN AND RETURN. IF BUSINESS IS SOLD OR SUSPENDED, CLOSING RETURN MUST BE FILED IMMEDIATELY AND THE TAX PAID.

City Code §3.50.110 Reporting and remitting of collections – By operators.

"Each operator shall, on or before the **fifteenth day** of each month or at the close of any different reporting period which may be established by the finance director, make a return to the finance department on forms provided by that office showing the total rents charges and received, the amount of tax collected, and the number of rooms occupied during the month or any other reporting period immediately proceeding. At the time the return is filed the full amount of the tax collected shall be remitted to the city."

Hotel/Motel Name:
 Owner Name:
 Mailing Address:

For your records:

Transient Occupancy Tax Paid (Line 5 + 6) ..\$ _____
 TID Paid (Line 7c) \$ _____
 Penalties & Interest Paid (Line 10) \$ _____
 TOTAL PAID (Line 11) \$ _____
 Date Paid: _____ Check # _____

DETACH BOTTOM PORTION, FOLD, AND INSERT IN ENCLOSED ENVELOPE WITH YOUR REMITTANCE. KEEP TOP PORTION FOR YOUR RECORDS

Hotel/Motel Name:
 Motel Address:
 Business License #:

**** PLEASE DO NOT ROUND, PAY EXACT AMOUNT****

City of South Lake Tahoe Transient Occupancy Tax

Period Ending:

| | | |
|--|---------------|--|
| 1. GROSS RENT FOR OCCUPANCY OF ROOMS..... | 1. \$ | |
| 2. LESS ALLOWABLE DEDUCTIONS (Documentation MUST be provided; no exceptions) | | |
| a. Occupancy over 30 days (tax not collected)..... | 2a. \$ | |
| b. Foreign dignitaries/US Federal employees exempt (tax not collected)..... | 2b. \$ | |
| c. Other (instructions on back)..... | 2c. \$ | |
| 3. TOTAL ALLOWABLE DEDUCTIONS (Add Lines 2a – 2c)..... | 3. \$ | |
| 4. TAXABLE RENTS (Subtract Line 3 from Line 1)..... | 4. \$ | |
| 5. TAX PAYABLE (___ % of Line 4) DO NOT COMBINE LINE 5 & 6 | 5. \$ | |
| 6. TAX PAYABLE MEASURE P (2 % of Line 4)..... | 6. \$ | |
| 7. TID, Tourism Improvement District (NIGHTS RENTED) | | |
| a. Number of permanent lodging units rented (Over 30 day occupancy, tax not collected)..... | 7a. \$ | |
| b. Number of transient nights rented (tax collected)..... | 7b. \$ | |
| c. LINE 7 b. multiplied by \$..... | 7c. \$ | |
| 8. SUBTOTAL (Add Line 5, 6 and Line 7c) | 8. \$ | |
| 9. PENALTIES AND INTEREST | | |
| a. FIRST PENALTY (instructions on back)..... 10% if received after the due date | 9a. \$ | |
| b. SECOND PENALTY (instructions on back)..... 10% if received after the due date (2 nd month) | 9b. \$ | |
| c. INTEREST (instructions on back)..... 1.5% if received after the due date | 9c. \$ | |
| 10. PENALTIES AND INTEREST TOTAL (Add Lines 9a-9c)..... | 10. \$ | |
| 11. TOTAL DUE (Add Line 8 and Line 10) | 11. \$ | |

Make Remittance to:

City of South Lake Tahoe
 TOT Collections
 1901 Lisa Maloff Way Suite 210
 S. Lake Tahoe, CA 96150

Questions? (530) 542-6012 or revenue@cityofslt.us

Return by the 15th of the month following the period ending date.
Postmarks are NOT acceptable. Do not fail to sign certification.

I certify/declare under penalty of perjury that the foregoing is true and correct.

Signature: _____

Title: (Circle One) Owner , Partner, Agent, Trustee

Date: _____

TOT COMPUTATION INSTRUCTIONS

IF BUSINESS IS SUSPENDED, SOLD, OR CLOSED, YOU MUST NOTIFY THE CITY WITHIN 10 DAYS OF BUSINESS END.

LINE 1. GROSS RENT FOR OCCUPANCY OF ROOMS: Provide the amount of gross rent collected for the requested period. VHR owners report quarterly. All others report monthly.

Per SLT City Code §3.00.010, "Rent" means the consideration charged, whether or not received, for the occupancy of space in a transient lodging facility including vacation home rentals, 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." If no rent is received, no transient occupancy tax is due. All cleaning fees (including all pet fees) are subject to transient occupancy tax. Unless noted in §3.50.040, all charges are taxable.

SLT City Code §3.50.040 states, "The following fees, charges, costs or rates shall not be deemed consideration for occupancy in a transient lodging facility: refundable pet deposits, movie/DVD/VCR fees, cancellation fees, cancellation insurance fees, concierge/stocking fees, mini bar fees, damage/breakage fees, telephone charges, parking, actual costs of goods and services included in "package plans," restaurant and gift shop revenue, complimentary/donations of rooms...."

LINE 2. LESS ALLOWABLE DEDUCTIONS (Documentation must be provided to allow deductions):

- A. **OCCUPANCY OVER 30 DAYS:** If there were any rents collected for permanent rentals where occupancy was over 30 days and **tax was not collected**, enter the amount for this rent here.
- B. **FOREIGN DIGNITARIES/US FEDERAL EMPLOYEES TAX EXEMPT:** If a foreign dignitary or a US Federal employee stayed at the establishment and tax was not collected, enter the amount for this rent here.
- C. **OTHER:** Note other allowable exemptions here. There are currently no "other" exemptions. If you need clarification on whether an exemption is allowable, please contact the Revenue Division at 530-542-6012.

LINE 3. TOTAL ALLOWABLE DEDUCTIONS: This is the total of Line 2A through Line 2C.

LINE 4. TAXABLE RENTS (SUBTRACT LINE 3 FROM LINE 1): This is the result of subtracting Line 3 (Total Allowable Deductions) from Line 1 (Gross Rent for Occupancy of Rooms).

LINE 5. TAX PAYABLE XX% OF LINE 4: This line is to calculate the amount of tax payable. For specific properties in the redevelopment area, the amount is 12%. For all other properties, the amount is 10%.

LINE 6. TAX PAYABLE MEASURE P 2% OF LINE 4: This line is to calculate the amount of Measure P tax payable. Measure P tax payable is 2% for all properties whether in redevelopment or not.

LINE 7. SOUTH LAKE TAHOE TOURISM IMPROVEMENT DISTRICT, TID (NIGHTS RENTED):

- A. List the total number of units rented as permanent rentals where occupancy was over 30 days (tax not collected).
- B. **MOTEL OWNERS:** List the total number of transient nights rented where occupancy was less than 30 days (tax collected).
- B. **VHR RENTAL AGENTS:** List the total number of transient nights Vacation Home Rentals (VHRs) were rented where occupancy was less than 30 days and tax was collected.
- C. **MULTIPLY NUMBER OF NIGHTS/UNITS BY \$X.XX:** Multiply Line 6B by \$X.XX to arrive at the total for TID (nights rented). For Hotels/Motels, the rate is \$4.00 per night. For Vacation Home Rentals that are agent-managed, the rate is \$5.50 per night. **For Vacation Home Rentals that are owner-managed, the rate is \$0 per night.** Occupancies by owners in timeshare units and homes are exempt. Non-owner transient stays in timeshare units and homes are not exempt.

LINE 8. SUBTOTAL: This is the sum of Line 5 (Tax Payable), Line 6 (Measure P Tax Payable) and Line 7C (TID).

LINE 9. PENALTIES AND INTEREST (Payment is due in our office on the 15th of the month following the period end. If the 15th falls on a weekend or holiday, the due date is the next business day. **Postmarks are not accepted.** Penalties and interest begin accruing the day following the due date, no exceptions.):

- A. **FIRST PENALTY:** Penalty of 10% of the SUBTOTAL (TAX PAYABLE AND TID) for failure to file and remit tax on or before the 15th day of the month following the period ending date. Enter 10% of the subtotal for the first penalty amount.
- B. **SECOND PENALTY:** Additional 10% of the SUBTOTAL (TAX PAYABLE AND TID) for failure to file & remit tax on or before the 15th day of the second month following the period ending date. Enter 10% of the subtotal for the second penalty amount.
- C. **INTEREST:** Interest of 1.5% of the SUBTOTAL (TAX PAYABLE AND TID) per month or fraction thereof from the date on which the remittance became delinquent until paid. The calculation is the number of months multiplied by 1.5%, multiplied by the subtotal. Example: 2 months past due on a subtotal of \$1,000 = (2 x 1.5%) = 3% x \$1,000 = \$30.00.

LINE 10. PENALTIES AND INTEREST TOTAL: Enter the total of Line 9A through Line 9C.

LINE 11. TOTAL DUE: This is the sum of Line 8 (Subtotal) and Line 10 (Penalties and Interest Total).

IF YOU HAVE ANY QUESTIONS OR NEED ASSISTANCE,
PLEASE EMAIL OR CALL US AT REVENUE@CITYOFSLT.US OR (530) 542-6012