

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) 568-2927

TRANSIENT OCCUPANCY TAX RETURN

Reporting Month/Year _____

Certificate # _____

Name of Operator/Vacation Rentals _____

	Address	City	State	Zip
1	GROSS RENT FOR OCCUPANCY OF ROOMS:			\$
	**ALLOWABLE DEDUCTIONS			
2	**RENT FOR OCCUPANCY BY PERMANENT RESIDENTS (31 Days & Over Stay)			\$
3	**RENT PAID BY FEDERAL GOVERNMENT (Attach Completed Exemption Claims)			\$
4	**CREDITS (Must Submit Backup Documents)			\$
5	TOTAL ALLOWABLE DEDUCTIONS: (Lines 2 thru 4 Inclusive)			\$
6	TAXABLE RENTS: (Line 1 minus Line 5)			\$
7	TAX: (12% of Line 6)			\$
8	LATE PENALTY, IF APPLICABLE (See letter E of Instructions below)			\$
9	INTEREST, IF APPLICABLE (See letter F of Instructions below)			\$
10	TBID FEE: (See Letter I Below) (Total Occupied Nights _____ X \$2.20)			\$
11	TOTAL AMOUNT DUE: (Lines 7 to 10 inclusive)			\$

INSTRUCTIONS

- A) **Transient Occupancy Tax (TOT):** Due immediately at the end of each month. Complete the following portion of this form and return with your remittance to the mailing address indicated above. A tax return must be filed monthly, even if no tax is due.
- B) **Remittance:** Checks should be payable to Harry E. Hagen, Treasurer-Tax Collector. Checks, drafts and money orders are accepted by the Tax-Collector subject to collection and do not constitute payment until cleared. The Tax Collector assumes no responsibility for loss in transit or delay in deposit.
- C) **Transient Occupancy Tax Funds:** The collection of the tax must be held in trust until paid to the Tax Collector.
- D) **Delinquent Date:** The last day of the month following the close of the reporting period. For example, January's return is delinquent if not postmarked by the last day of February.
- E) **Late Penalty:** If paid within 30 days after delinquent date, 10% of the amount of the tax (line 7). If paid more than 30 days after delinquent date, 20% of the amount of the tax (line 7).
- F) **Interest:** In addition to penalty, 1/2 of 1% per month interest (line 7) on the unpaid tax amount attaches on the first day of each month that the tax is delinquent.
- G) **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 inspect records at all reasonable times.
- H) **Exemptions:** Only federal employees may be exempt from TOT. A contract must exist, and the U.S. Government must pay directly. For allowable deductions, refer to Santa Barbara County Code Section 32, article II.
- I) **SBSC TBID Fee:** Santa Barbara South Coast Tourism Business Improvement District – Effective January 1, 2017 through December 31, 2018, vacation rentals within the Santa Barbara south coast areas are required to pay \$2.20 per occupied night.
- J) **Update Changes:** Change of mailing address or ownership must be reported immediately to the office of the Treasurer-Tax Collector.
- K) **Termination:** Upon cessation of business for any reason, returns and payments are due immediately and must be paid to the Tax Collector.
- L) **Confidentiality:** Information provided on this tax return is confidential and will only be provided to government agencies for official use or in accordance with law.

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 _____