

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 – SMV HOTEL

Reporting Month/Year _____

Certificate # _____

Name of Hotel/Operator _____

	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	TOTAL ALLOWABLE DEDUCTIONS: (Lines 2 thru 3 inclusive)			\$
5	TAXABLE RENTS: (Line 1 minus Line 4)			\$
6	TAX: (12% of Line 5)			\$
7	TBID FEE: (2% of Line 5) (See letter E below)			\$
8	TOTAL TAX & TBID: (Line 6 + Line 7)			\$
9	LATE PENALTY, IF APPLICABLE (See letter C below)			\$
10	INTEREST, IF APPLICABLE (See letter D below)			\$
11	TOTAL AMOUNT DUE: (Lines 8 thru 10 inclusive)			\$

INSTRUCTIONS

- 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). Complete 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) 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, 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) SMV TBID Fee: Santa Maria Valley Tourism Business Improvement District Fee – 2% of taxable rent (rate effective 2/1/2021-1/31/2028).
- F) 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.
- G) Exemptions: Only federal employees may be exempt from TOT/TBID. A contract must exist, and the U.S. Government must pay directly for the stay.
- H) Update Changes: Change of mailing address or ownership must be reported immediately to the office of the Treasurer-Tax Collector.
- I) Transient Occupancy Tax & TBID Funds: The TOT/TBID collected must be held in trust until paid to the 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 inspect records at all reasonable times.
- K) Termination: Upon cessation of business, 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 _____