



# CITY OF OCEANSIDE

## TRANSIENT OCCUPANCY TAX (TOT) OCEANSIDE TOURISM MARKETING DISTRICT ASSESSMENT (OTMD) FREQUENTLY ASKED QUESTIONS

### ❖ WHEN IS MY TOT RETURN AND PAYMENT DUE?

TOT filings and payment is due on or before the last day of the month following the close of each calendar quarter.

<u>Period</u>	<u>Due Date</u>
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

**New Certificate Holders:** Please note, if you rented your property short term in the past three (3) years you must submit and pay the transient occupancy tax for each quarter rented.

### ❖ WHAT REVENUES ARE CONSIDERED “TAXABLE ROOM REVENUE”?

Taxable room revenue refers to all revenue related to the *occupancy* of the room. Below are a few common examples of taxable and non-taxable revenues. For additional information or clarification please contact our offices.

<u>Taxable Room Revenue</u>	<u>Non-Taxable Room Revenue</u>
<ul style="list-style-type: none"><li>• Room Rent</li><li>• Late/Early Check-out charges</li><li>• Extra Guest Charges</li><li>• Roll-away Bed</li><li>• Retained Deposits</li><li>• Room Upgrade Charges</li><li>• In-Room Movie/DVD Rentals</li><li>• Theft/Damages Charges</li><li>• Pet Occupancy Charges</li><li>• No Show/Cancellation Charges</li><li>• Internet/WiFi Charges</li><li>• Safe Charges</li><li>• Cleaning Charges</li><li>• Room Packages</li><li>• In-Room Mini Bar</li><li>• Resort Fees</li></ul>	<ul style="list-style-type: none"><li>• Fax / Copy Charges</li><li>• Computer Use Charges</li><li>• Sundries / Restaurant</li><li>• Conference/Meeting Rooms</li><li>• Grounds Rentals</li><li>• Refundable Deposits (unless retained)</li><li>• Parking Charges</li><li>• Gift Shop</li><li>• Local Attraction/Event Tickets</li><li>• Payment Processing/Bank Fees</li><li>• Qualified Exempted Guest (see exemptions)</li></ul>

### ❖ CAN CHARGES BE COMBINED?

No. Room Rent, Miscellaneous Charges, TOT, and OTMD must be stated separately on reports, quotes, receipts, folios, etc.

## ❖ WHO IS TAX EXEMPT?

### ***Transient Exemption***

The City's TOT Exemption form must be completed, signed, and dated for exemptions claimed on the following:

- Any person as to whom or any occupancy as to which it is beyond the power of the city to impose the tax herein provided.
- Any federal or state officer or employee when on official business.
- Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

### ***Monthly Room Rental Exemption***

- Any uninterrupted period of occupancy beyond 30 days. Day 31+ is exempt from taxes. An occupancy period ends upon check-out. A subsequent check-in starts a new occupancy period. Separate periods of occupancy cannot be combined to substantiate exemption status regardless if the check-out and check-in occur on the same day.
- The first 30 days of occupancy may be deemed exempt if there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. The date of the signed agreement will be used to determine when the agreement in writing occurred. If the agreement occurred after the first day of occupancy then all days prior to the agreement date will be deemed taxable.

## ❖ WHAT RECORDS NEED TO BE RETAINED?

Operator must retain for a period of three years all records necessary to determine the amount of tax liability and payment to the city. This includes but is not limited to:

- Monthly schedule (totals) of room revenues, misc. income, and taxes collected.
- Monthly schedule (totals) of exempt revenues.
- General ledger and revenue detail ledger.
- Daily revenue summaries.
- Exempt revenues register/log/listing.
- Supporting documentation for exemptions claimed (folios, exemption forms, other applicable documentation)
- Guest register/log/listing.
- Guest folio and/or registration cards.
- Federal income tax returns.
- Bank statements/deposit slips

## ❖ WHERE CAN I FIND INFORMATION REGARDING THE CITY'S TOT AND OTMD REGULATIONS?

Information and forms regarding the City's TOT and OTMD regulations can be found on the City's website [www.ci.oceanside.ca.us](http://www.ci.oceanside.ca.us), by contacting our Business Activities office at (760) 435-3878, or by contacting Customer Care at (760) 435-4500.