



El Dorado County Treasurer-Tax Collector K. E. COLEMAN, MBA | M.ACC

Transient Occupancy Tax Frequently Asked Questions

1. What is Transient Occupancy Tax?

Transient Occupancy Tax (TOT), also known as "hotel tax" or "bed tax," is authorized under the State Revenue and Taxation Code 7280 as an additional source of non-property tax revenue to local government. This tax is levied at a rate of 10% in the unincorporated areas of El Dorado County. ([El Dorado County Code Title 3 Chapter 3.28](#))

2. Who needs to register for a Transient Occupancy Tax Certificate?

Within thirty days after commencing business, whichever is later, each operator of any transient occupancy facility, including any hotel, inn, tourist home or house, motel, studio hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other lodging in the unincorporated areas of the El Dorado County renting occupancy to transients, shall register said transient occupancy facility with the Tax Collector and obtain a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. (§3.28.060)

3. What is included in gross rent receipts?

Rent means the consideration charged, whether or not received, for the occupancy of any facility 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. (§3.28.020)

The following fees, charges, costs or rates shall be deemed consideration for occupancy in a transient lodging facility, including but not limited to resort fees, internet fees, cleaning fees, extra person fees, management fees, linen fees, pet cleaning or occupancy fees, online booking fees and charges, or any other fees or charges required to occupy an area in a transient lodging facility are subject to Transient Occupancy Tax. Monies that are refunded (deposits, cancellation fees), telephone charges, mini bar fees, or other fees that are not required and collected for occupancy in a transient lodging facility are not subject to Transient Occupancy Tax.

4. Should I include the tax in my stated room rate?

No, Transient Occupancy Tax must be charged and tracked separately from the stated room rate.

5. How long should I maintain my records?

It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this chapter to keep and preserve, for a period of three (3) years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the county, which records the Tax Collector shall have the right to inspect at all reasonable times. (§3.28.110)

6. How do I calculate the amount of Transient Occupancy Tax due?

The amount of the Transient Occupancy Tax due is 10% of the room rents received in the applicable reporting period. (§3.28.030)

7. How often do I need to pay Transient Occupancy Tax?

Each operator shall, on or before the last day of the month following the close of each calendar quarter or shorter tax period if so established by the Tax Collector, make a return to the Tax Collector, on forms provided by Tax Collector, of the total rents charged and received and the amount of tax collected for transient occupancies. (§3.28.030)

8. Are any guests exempt from Transient Occupancy Tax?

No tax shall be imposed on (1) any person as to whom, or any occupancy as to which, it is beyond the power of the county to impose the tax herein provided; and (2) any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. No exemption shall be granted except upon a claim therefore made at the time the rent is collected and under penalty of perjury upon a [form prescribed by the Tax Collector](#).

9. We did not have any guests during the most recent reporting period, or we are closed for the season, or all of our guests stayed over thirty (30) consecutive days. Do we still have to complete a return?

Yes. Regardless of whether any qualified rents are received for the reporting period, a return is required to be filed.

10. We plan to sell, or close, the business. What do we need to do about our Transient Occupancy Tax Certificate?

In either event, contact our office in person or by telephone so that we can assist you. If you plan on closing your business, then you must return your certificate to us. If necessary, our staff will assist you in preparing a final report. If you are selling the business, we will assist the buyer with the application of the Transient Occupancy Certificate.

11. There has been a change in ownership or a change to other information contained on my registration form, what should I do?

Contact the Tax Collector's office and request an application form or [enter any changes/updates online](#) from the Tax Collector's website listed below.

12. I misplaced my Transient Occupancy Tax reporting form and need a replacement, what should I do?

You may [report and pay your taxes online](#) or [complete/download a fillable tax remittance form](#) from the Tax Collector's website.

13. Where do I remit my Transient Occupancy Tax return?

Online payments are accepted via the website at: <https://www.edcgov.us/Government/TaxCollector>. Fees apply for debit, credit card and echeck payments. Complete instructions and information regarding fees are found on the website.

Check payments may be mailed to:

**El Dorado County
K. E. Coleman, Treasurer-Tax Collector
Attention: T.O.T.
360 Fair Lane
Placerville, CA 95667**