City of Palm Springs

Department of Finance and Treasury, Room Tax Division

3200 E. Tahquitz Canyon Way • Palm Springs, California 92262
Tel: (760) 323-8226 • Fax: (760) 322-8344 • Web: www.palmspringsca.gov

TRANSIENT OCCUPANCY TAX RETURN

Pursuant to Section 3.24.020 of the Palm Springs Municipal Code, all fees or charges that are suggested as mandatory for the privilege of occupancy should be considered taxable for the transient occupancy tax (TOT). If suggested as mandatory, such shall include but not be limited to: resort fees (in its entirety), reservation fees, energy surcharge, no show fees, attrition fees, cancellation charges, late check-out fees, trade in lieu of rent, cleaning fees, extra person(s) charges, pet in room fees, rollaway bed charges, parking or valet charges, furnishings, appliances, etc. However, California Tourism and BID assessments charged to the guest shall not be considered taxable for TOT.

A fee does not become exempt from TOT merely by making it a separate line-item charge. However, if a resort fee includes items that are subject to sales tax, and the hotelier or vacation rental proprietor does not want to have TOT also assessed on those items (such as food, water, coffee, tea, etc.), then those sales tax related items may be removed from the resort fee, line-itemed out, and not taxed for TOT.

Any charge elected by the guest is not taxable. If wholly elective, such may include: parking or valet charge, in-room service charges (i.e. meals, telephone calls and long-distance calls, internet connection fees, massages), day use pass fees (for the use of a pool, athletic facility, or other services not associated with the use of the room), and meeting room charges. Also, charges for repairs and damages are not taxable. Examples include a refundable security deposit, pet damage fees, and smoke damage fees.

NAME OF HOTEL / OWNER _____

REPORTING MONTH	DUE DATE	DELINQUENT DATE	PERMIT NUMBER

NOTE: TAX RETURN MUST BE FILED, EVEN IF NO TAX IS DUE. DELINQUENCY IS DETERMINED BY THE DATE RECEIVED, NOT THE POSTMARK. RETURN IS DELINQUENT IF NOT RECEIVED BY 6:00 PM ON THE LAST CITY HALL WORKING DAY OF THE MONTH.

1	**TOTAL RECEIPTS** from all room rentals (Do not include Room Tax)…….		
1a	Amount of resort fees included in **TOTAL RECEIPTS** above: _____		
2	Add increasing adjustments --- Prior months (Explain below)……..		
3	**ADJUSTED ROOM RENTAL RECEIPTS** (Total of lines 1 & 2)……..		
4	**EXEMPTIONS** (Over 28 days, Fed. employee. List name, amount, dates of stay)		
5	Decreasing Adjustments (Explain below - e.g. bad debt)……..		
6	**TOTAL DEDUCTIONS** (Add lines 4 and 5)…….		
7	**TAXABLE RECEIPTS** (Line 3 minus line 6)…….		
8	**TAX DUE** (Multiply line 7 by _____ %)[13.5% for group meeting hotels, 11.5% for all others]		
9	Penalty of $50.00 or 10% of line 8, whichever greater, plus interest of 1% per month must be added unless payment is received in our office on or before 6:00 pm on the delinquent date shown above:		
	PENALTY……..	**INTEREST**…….	**TOTAL PENALTY AND INTEREST**
10	**ADJUSTMENTS OR CREDITS:** Including Prior Months' Balance (Explain below)…….....		
11	**TOTAL AMOUNT DUE AND PAYABLE** (Add lines 8 through 10)…….		

EXPLANATION:

I declare under penalty of perjury that this statement is, to the best of my knowledge, true, correct and complete.

_____	_____	_____
SIGNATURE OF OPERATOR/AGENT	**TITLE**	**DATE**

Post Office Box 2743 • Palm Springs, California 92263-2743