



City of
**Santa
Monica**

TRANSIENT OCCUPANCY TAX RETURN and TOURISM MANAGEMENT DISTRICT ASSESSMENT

Operator ID: _____

For the MONTH ending _____

Name of Establishment _____

Name of Owner _____

Address: _____

Address: _____

City, ST, Zip: _____

City, ST, Zip: _____

AVERAGE OCCUPANCY RATE for the Month: _____%

Email Address: _____

Computation of TOT Tax:

1. Total Gross Room Rental Receipts.....	\$ _____
2. Allowable Deductions (include appropriate forms)	
a. Permanent Residents (stays longer than 30 days).....	\$ _____
b. Federal, State of CA, or City of Santa Monica Employee on Official Business...	\$ _____
c. Other (see exceptions on page 2).....	\$ _____
TOTAL DEDUCTIONS	\$ _____
3. Taxable Rental Receipts (Line 1 – Line 2).....	\$ _____
4. Transient Occupancy Tax Due: (see definitions on page 2)	
a. Hotel (15% of Line 3).....	\$ _____
b. Home-Share (17% of Line 3).....	\$ _____
5. Applicable Penalties (see page 2).....	\$ _____
6. TOTAL TOT TAXES AND PENALTIES DUE (Line 4 + Line 5).....	\$ _____

Computation of TMD Assessment: (if applicable)

7. Occupied Room Nights (excluding complimentary rooms).....	_____
8. Assessment per Room Night (see TMD rates on page 2).....	\$ _____
9. Assessment Amount (Line 7 x Line 8).....	\$ _____
10. Allowable Deductions (include appropriate documentation)	
a. Permanent Residents (stays longer than 30 days).....	\$ _____
b. Federal, State of CA, or City of Santa Monica Employee on Official Business...	\$ _____
c. Other (see exceptions on page 2).....	\$ _____
TOTAL DEDUCTIONS	\$ _____
11. Applicable Penalties (see page 2).....	\$ _____
12. TOTAL TMD ASSESSMENT AND PENALTIES DUE (Lines 9 – 10 + 11).....	\$ _____

13. TOTAL AMOUNT DUE (Line 6 + Line 12)..... \$ _____

Payment is due on the first day after the end of the reporting period.

Make checks payable to City of Santa Monica and remit to: City of Santa Monica

Treasury

Po Box 2200

Santa Monica, CA 90407

I certify, under penalties of perjury and misdemeanor, that, to the best of my knowledge and belief, the statements herein are true and correct.

Signature _____

Title _____

Phone Number _____

Date _____

IMPORTANT INFORMATION

DEFINITIONS

- **Hotel.** Any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, bed and breakfast, home-share (as defined in Santa Monica Municipal Code § 6.20.010), or other lodging place within the City of Santa Monica offering lodging, wherein the owner and operator thereof, for compensation, furnishes lodging to any transient.
- **Home-Sharing.** Renting for a period of 30 consecutive days or less, one or more bedrooms in a dwelling unit that is the primary residence of the host, while the host lives on-site, in the dwelling unit, throughout the visitors' stay. A dwelling unit rented out for home-sharing is referred to as a "home-share."
- **Transient.** Any person who, for any period of not more than 30 days either at that person's expense or at the expense of another, obtains lodging or the use of any lodging space in any hotel as hereinafter defined, for which lodging or use of lodging space a charge is made.
- **Permanent Resident.** Any person who, as of a given date, has occupied or has had the right to occupy a room or rooms in a particular hotel, as herein defined, for the thirty consecutive days next preceding such date.

6.68.060 PENALTIES

- Upon any tax becoming delinquent, the Director of Finance shall impose a penalty of ten percent of the amount of the tax.
- If any tax remains delinquent and unpaid for thirty days, an additional penalty of ten percent shall be added.

6.68.100 EXCEPTIONS

- On room rental paid by any Federal, State of California, or City of Santa Monica, official or employees when on official business provided that a tax exempt certificate is executed at the time of registration, on a form to be provided by the Director of Finance.
- On room rental paid to any hospital, medical clinic, convalescent home or home for aged people.
- On any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax herein by reason of Federal, State, or local law or regulation.

6.68.020 TRANSIENT OCCUPANCY TAX IMPOSED

- Effective March 1, 2023 per Resolution Number 11488, there is hereby imposed and levied on each and every transient a tax for the privilege of occupancy in a hotel (other than a home-share, which is subject to section 6.68.025) equivalent to fifteen percent (15%) of the total amount paid for room rental by or for any such transient to any such hotel.

6.68.025 TRANSIENT OCCUPANCY TAX IMPOSED ON HOME-SHARES

- Effective March 1, 2023 per Resolution Number 11488, there is hereby imposed and levied on each and every transient a tax for the privilege of occupancy in any home-share equivalent to seventeen percent (17%) of the total amount paid for room rental by or for any such transient for the use of a home-share.

TOURISM MARKETING DISTRICT (TMD) ASSESSMENT RATES (if applicable)

- Assessment rates are based on hotel average daily rate (ADR), as below. The Santa Monica Travel & Tourism TMD Hotel Committee votes on assessment rates annually. The rates below are effective January 1, 2024 – December 31, 2024.
 - ADR \$100-\$199.99: \$2.10 / room night
 - ADR \$200-\$299.99: \$5.75 / room night
 - ADR >\$300: \$6.75 / room night