



For the MONTH ending: _____

Property Address _____ Owner/Manager: _____

Mailing Address: _____

Email Address: _____ Phone Number: _____

Computation of TOT & RTID

1. Total Gross Room Rental Receipts				\$ _____
2. Allowable Deductions (include appropriate forms)				
a. Long-term Occupancy Exemption	_____			
b. Federal/State/Business Exemption	_____			
			TOTAL DEDUCTIONS	\$ _____
3. Taxable Rental Receipts				\$ _____
<i>Line 1 – Line 2</i>				
4. Transient Occupancy Tax Due				\$ _____
<i>10% of Line 3</i>				
5. RTID Assessment Due				\$ _____
<i>5.75% of Line 3</i>				
6. Total of TOT and RTID				\$ _____
<i>Total of Lines 4 and 5</i>				
7. Interest & Penalties	Interest _____	Penalty _____		\$ _____
<i>See back for more info on calculating</i>	<i>10% of Line 6</i>	<i>½% of Line 6</i>		<i>Total of Interest and Penalty</i>
8. TOTAL AMOUNT DUE				\$ _____
<i>Total of Lines 6 and 7</i>				

Occupancy Calculation

1. Total Rooms	_____
2. Number of Days in Month	_____
3. Total Room Day Available	_____
<i>Line 1 x Line 2</i>	
4. Number of Room Days Rented	_____
5. Occupancy Rate (%)	_____
<i>[(Line 4 divided by Line 3) x 100]</i>	

I hereby declare under the penalty of perjury that I have examined this report and that the statements made and the figures shown herein and in any accompanying schedules are, to the best of my knowledge and belief, a true and complete return, made in good faith for the period stated, pursuant to the City of Ridgecrest Transient Occupancy Ordinance.

Signature

Title

Date

Important Information

DEFINITIONS

- Hotel. Any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and including any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse, roominghouse, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location, or other similar structure or portion thereof. The term "hotel" does not include a private home, vacation cabin or similar facility which is rented by a person who is not regularly engaged in the business of renting such facility and does so only occasionally and incidentally to his own use thereof.
- Transient. Any person who, for any period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any lodging space in any hotel, as herein 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 in a particular hotel, as herein defined, for the 30 consecutive days next preceding such date.

9.5.141 AMOUNT (TRANSIENT OCCUPANCY TAX)

- For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator.
- The first 30 days of occupancy shall be taxed and paid as prescribed even if the taxpayer subsequently becomes a permanent resident.

RIDGECREST TOURISM IMPROVEMENT DISTRICT ASSESSMENT RATES

- Pursuant to Resolution 23-67, this 5.75% assessment is a benefit assessment to fund marketing and sales promotion efforts for the Ridgecrest lodging businesses. The RTID will have a ten year life beginning October 1, 2023.

9.5.142 EXEMPTIONS

- Any person (permanent resident) as to whom, or any occupancy as to which, it is beyond the power of the city to impose tax herein provided;
- Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

9.5.143 DUTIES OF OPERATORS

- Each operator shall collect the tax imposed by this section to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator if he so demands. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by them; or that, if added, any part will be refunded except in the manner hereinafter provided.
- Each operator shall, on or before the last day of the month, following the close of each reporting month, make a return to the tax administrator, on forms provided by him, of the total transient rents charged and received and the amount of tax collected for transient occupancies. The full amount of tax collected shall be remitted to the tax administrator when the return is filed. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this section shall be held in trust for the account of the city until payment thereof is made to the tax administrator as provided herein.
- It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this section to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of any payment to the city, which records the tax administrator shall have the right to inspect at all reasonable times.

9.5.146 PENALITIES

- Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.
- If the city council determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of 25 percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsection (a) of this section.
- In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

FILING

- Monthly tax returns must include all information required, including the section on occupancy calculation, in order for the return to be deemed received. The completed tax return, exemption claim forms (if applicable), occupancy snapshot (if applicable) and payment, must be received before the last day of the month, following the close of each reporting month.