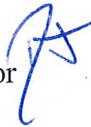


PLACER COUNTY
REVENUE SERVICES
DIVISION

Tax Administrator Determination
001

TO: All Transient Occupancy Tax Certificate Holders
FROM: Doug Jastrow, Placer County Transient Occupancy Tax Administrator 
DATE: January 22, 2019
SUBJECT: Tax on Transient Occupancy - Cancellations

Monetary charges or fees associated with occupancy cancellations are non-taxable effective January 3, 2019.

On November 20, 2018, the Placer County Board of Supervisors determined that fees associated with guest cancellations are not subject to the transient occupancy tax (TOT).

As a result of this policy change, the tax administrator has identified the following typical items as non-taxable:

- “No show” unit charges/forfeited deposits and rents
- Attrition revenue on an unfulfilled contracted number of blocked rooms
- Early departure fees

As the direction from the Board of Supervisors concerning cancellations occurred in connection with the TOT Ordinance update process, the effective date of the policy change shall correspond with the effective date of the revised sections in the TOT ordinance.

Any tax collected on cancellations after the policy change went into effect shall be either refunded in full to the guest or remitted to the county.

###