



Transient Occupancy Tax Taxable Items List

This list is designed to clarify Section 4.16.020 of the Uniform Transient Occupancy Tax Ordinance of the County of Placer under the definition of “Rent” by including typical items identified by the Tax Administrator as either taxable or non-taxable

TAXABLE

- Nightly or weekly rent
- Cleaning fees for basic housekeeping, pets, and checkout cleaning
- Benefits or services not separately itemized from rent or tax on the guest receipt or in the operator’s accounting records
- Linen/towel service
- Pet occupancy fees
- Rollaway bed fees
- Communication, data and internet fees
- Room upgrade fees
- Reservation and booking fees including host service fees/guest service fees charged by online reservation sites (fees billed and itemized for guests)
- Mandatory resort/amenities use fees
- Security fees
- Early/late arrival and late departure fees
- Other mandatory fees
- Required parking fees
- Required energy surcharge
- Extra guest in room fees
- Crib fees

NON-TAXABLE

- Items on a special package that are separately stated from the rent and tax in operator’s accounting records
- Optional charges for food and beverages
- Optional charges for skiing or other recreational activities
- Additional non-room related services, such as airfare and transportation
- Repair costs, such as damage from pets or smoke, if stated as optional/separate
- Fees for movies, video games, etc.
- Non coin-operated safes
- “No show” unit charges/forfeited deposits and rents, attrition revenue on unfulfilled contracted number of blocked rooms, and early departure fees¹
- Optional insurance
- Parking fees, if stated as optional/separate
- Returned advance rent or deposit cancellation fees
- Room service
- Reservation and booking fees including host service fees/guest service fees charged by online reservation sites (fees billed to owner/ not itemized for guests)
- Complimentary stays where no rent is received

¹On November 20, 2018, the Board of Supervisors determined that these charges are not subject to TOT

Thank you for doing business in Placer County. The Transient Occupancy Tax your business collects from your guests is essential to providing the visitor amenities and services that support your business. Transient occupancy taxes balance the costs and benefits of tourism, and are invested locally to fund parks, improve infrastructure and preserve the environment, as well as to provide general services like public safety. Over collection of TOT shall either be sent to the County or refunded to the guest in full.

This list is not exhaustive and is subject to change. If you are unsure whether an item is taxable, please contact Placer County Revenue Services at (916) 543-3950 or tot@placer.ca.gov.