

## TOT Ordinance Update Requirements and Effective Dates

### Effective January 3, 2019

- Updated Definitions – Section 4.16.020
  - Guest Receipt
  - Managing Agent
  - Rent
    - *Concerning special package rates: all room-related and non-room related items must be separately itemized in operator's accounting records, but itemizing those charges on guest receipt is not required*
  - Tax Administrator
- Additional guest receipt requirements – Section 4.16.050
  - *TOT must be listed separately on all guest receipts*
  - *Guest receipt must be made available to transient by operator*
- Good Neighbor fact sheet requirement – Section 4.16.060(A)(5)
  - *Brochure must be posted in each hotel unit*
  - *Copy of brochure located at: [placer.ca.gov/tot](http://placer.ca.gov/tot)*
- Certificate number included in print and electronic advertisements requirement – Section 4.16.060(B)
  - *TOT certificate number included in all advertisements (print and electronic)*
  - *Operators with business license are exempt*
- Real and personal property liens on delinquent accounts – Section 4.16.140

### Effective March 3, 2019

- Certificate for each APN requirement - 4.16.060(A)
- Local contact information requirement - 4.16.060(C)
  - *Operators must designate a local contact and provide the name, address and phone number of that local contact to the tax administrator*
  - *Contact must have ability to access and assume management of unit*
  - *Operators who reside within 50 miles of property can designate themselves as local contact*
  - *Hotels with full-time front desk staff are exempt*