

PLACER COUNTY
REVENUE SERVICES
DIVISION

Tax Administrator Determination
002

TO: All Transient Occupancy Tax Certificate Holders
FROM: Doug Jastrow, Placer County Transient Occupancy Tax Administrator
DATE: July 29, 2020
SUBJECT: Collection of Transient Occupancy Tax and Itemized Receipts

Transient Occupancy Tax operators utilizing online platforms to assist with reservations could face certain limitations in collecting taxes and providing guest receipts. This memorandum is intended to clarify sections of Uniform Transient Occupancy Tax Ordinance of the County of Placer so operators can remain in compliance despite these limitations.

Pursuant to Placer County Code Section 4.16.050, “Each operator shall collect the tax imposed by this article 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 rent charged on all guest receipts which must be made available to the transient by the operator.”

If necessary, operators may collect the tax separately from the collection of rent as long as the transient is made aware of the tax by the operator prior to or at the same time rent is collected. If an operator uses the following language in the description of their online advertisement, they will be considered in compliance with the ordinance:

“Placer County requires a 10% tax on all vacation rentals. Upon approval for your stay, you will receive a request to take care of this amount due. Please take care of this prior to arrival.”

Operators will also be considered in compliance with the ordinance if they provide the transient with either: (1) a guest receipt which separately states the tax from the rent, or (2) separate receipts for both the tax and for the rent, as long as both receipts are provided at roughly the same time and the tax receipt references the receipt for rent. This separation of tax and rent is also required in the operator’s accounting records.

This determination is provided in accordance with Placer County Code Section 4.16.020, which provides that the County Tax Administrator “shall have the authority to adopt procedures and schedules for the collection and payment of the tax and issue guidelines to clarify this article.”

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