



Transient Occupancy Tax Guidelines

OCCUPANCY RELATED CHARGES	TAXABLE	NON-TAXABLE	EXEMPT
Attrition and cancellation fees collected for failure to meet terms of a group contract		X	
Crib or rollaway bed	X		
Early arrival or departure fee	X		
Energy surcharge	X		
Extra Person charge	X		
Late departure fee	X		
No-Show charge (net of refunds/disputes)	X		
Non-optional fee, such as Resort Fee, Surcharges, Cleaning Fee	X		
Pet fee	X		
Room charge for guests with a length-of-stay of 30 days or less	X		
Room charge on wholesale rooms resold to tour operators, meeting planners, and third party intermediaries.	X		
Room charge for days after 30 consecutive days			X
Room charge for 31 or more days - requires documentation of a contract or original reservation, in compliance with exemption policy			X
Room charge for long term occupancy contracts – in compliance with exemption policy			X
Room charge to a government agency in compliance with exemption policy			X
Room Packages: the standard room rate is taxable and any additional amount paid to obtain the package benefits is not taxable.	Room Rate	Package Inclusions	



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OPTIONAL AND OTHER CHARGES	TAXABLE	NON-TAXABLE	EXEMPT
Amenity sales, hotel products, gift shop purchases, guest certificates		X	
Business services, postage, copies, fax		X	
Cancellation charge of an individual room reservation		X	
Charges for childcare		X	
Complimentary rooms		X	
Credit card charges	X		
Damage caused by guest (pets, smoking, etc.)		X	
Food and beverages		X	
In-room services and amenities such as pay-for-view movies		X	
Internet or telephone Fees		X	
Laundry or dry cleaning		X	
Movie or DVD rental or charges		X	
Optional non-occupancy charges listed separately on the guest receipt, e.g., valet, salon, golf course, tennis court, fitness room, etc.		X	
Parking		X	
Refrigerator or mini-bar charges		X	
Safe or vault fees		X	
Travel insurance		X	

Transient Occupancy Tax Guidelines Glossary

ATTRITION

Fee charged when an event booking fails to make its minimum commitment of booked rooms. Fee is triggered once the deadline for advanced or discount booking has passed, and the organizer loses the right to a room.

CANCELLATION

Fee charged to a guest who forfeited a right to a room but did not meet the establishment's advance notification timeline.

CHECK IN EARLY / OUT LATE

Fees charged to guests who request to stay later or check-in earlier than the stated times are related to sleeping accommodations and are subject to TOT.

CLEANING FEE (units rented by rental agencies)

Non-Optional fees for cleaning rented sleeping accommodations are subject to TOT (typically owned by individuals; single family residences, condominiums, townhomes, etc.) whether included in the rental rate, or listed separately.

EXTRA PERSON CHARGE

Charges when the number of guests exceeds the stated room occupancy would be subject to TOT.

NO-SHOW

A charge of one or more nights' stays, to a registrant who breaches a contract entered into when making a reservation, are subject to TOT.

PET FEES

Fees for pets to stay in a room are a type of non-optional charge of occupancy and are subject to TOT.

RESORT FEE

A non-optional fee in addition to a room charge for Wi-Fi, use of swimming pool, gym, spa or any other guest service is subject to TOT.

ROLL-AWAY BED / CRIB

Charges for beds and cribs are related to sleeping accommodations and occupancy and are subject to TOT.

SURCHARGES

Non-optional charges in addition to the usual rental payment for such items as an energy or an in-room safe are considered part of the rent and are subject to TOT.