

TRANSIENT OCCUPANCY TAX

FREQUENTLY ASKED QUESTIONS

TOT Rate

The current tax rate for the unincorporated area of Mono County is 15%. The Town of Mammoth Lakes TOT rate is 15%.

TOT Certificates

The Mono County Uniform Transient Occupancy Tax Ordinance 3.28 requires operators to have the “Transient Occupancy Tax Registration Certificate posted in a conspicuous place on the premises at all times.

Current business license required

A current business license for the premises must exist before issuance of any occupancy registration certificate.

Exemptions

To receive an exemption all criteria stated in the ordinance must be met and documentation must be copied and filed on the transient claiming the exemption.

Extra fees/surcharges (non-optional)

Extra fees added to room rents, such as pet fees, extra people, vehicles, energy fees, cleaning fees, etc; are part of the consideration charged for the occupancy of the room. These extra fees are subject to Transient Occupancy Tax. If you have any questions, please contact the Tax Collectors’ Office at 760-932-5480.

Audits

In an audit, TOT returns are reconciled to hotel books and records to verify total receipts and tax remitted. Registration cards, room logs, and daily/monthly summaries are also examined. The cooperation of the operators is appreciated.

Record Keeping

The ordinance requires operators to keep and preserve records which shall contain all of the information necessary for the computation of any tax due pursuant to this chapter for a period of four years.

Reporting and remitting

Each operator shall file and remit payment to the tax collector within 30 days of the end of the reporting period the total rent charged, received, and the amount of tax collected for transient occupancies. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the county until payment thereof is made to the tax collector.

Administrative fee/charge

An administrative charge is a charge applied for processing refunds. This amount is usually the cost of the time it takes to process a check, usually \$5.00-\$20.00. Non refundable deposits are taxable.

More Questions?

Please contact us by phone at (760) 932-5480, 8:00 a.m. – 5:00 p.m. Monday-Friday.

