



CITY OF WEST HOLLYWOOD

TRANSIENT OCCUPANCY TAX (TOT) GUIDELINES

- (A) These guidelines are promulgated by the Tax Administrator for the City of West Hollywood. The purpose of these guidelines is to identify for hotel operators and guests specific charges for the privilege of occupancy of rooms, and the furnishings, services and accommodations accompanying the use or possession of rooms, that are subject to the tax on the transient occupancy of hotel rooms set forth in Chapter 3.32 of the West Hollywood Municipal Code.
- (B) The Tax Administrator may update these guidelines from time to time to:
- (i) identify additional specific charges for the privilege of occupancy of rooms, and the furnishings, services and accommodations accompanying the use or possession of rooms, taxable under the Transient Occupancy Tax;
 - (ii) identify specific charges otherwise taxable under the Transient Occupancy Tax that hotel operators may exclude from the Transient Occupancy Tax base on the basis that collection of the tax on such charges is or has become unreasonable or administratively impracticable in light of the associated revenues collected by the City, the costs and burdens of administration and compliance, and/or other relevant factors; and
 - (iii) clarify matters relating to the application of Chapter 3.32 of the West Hollywood Municipal Code to specific furnishings, services and accommodations accompanying the use and possession of rooms in a hotel in West Hollywood.
- (C) The following charges for the privilege of occupancy of a room, and for the furnishings, services and accommodations accompanying the use or possession of rooms, are subject to the Transient Occupancy Tax under Chapter 3.32 of the West Hollywood Municipal Code, regardless of how such charges are characterized:
1. Charges for a guest room (including non-refundable deposits) regardless of whether the guest uses the room;
 2. Charges for additional guests to occupy the room;
 3. Charges for the use of a safe or other secure storage (regardless of whether the safe or storage area is physically located in the room occupied by the guest);
 4. Charges for pets;
 5. Charges for guaranteeing the availability of a room (sometimes referred to as guaranteed “no-show” charges) regardless of whether the guest uses the room (excluding event attrition fees and event cancellation fees paid by event organizers);
 6. Charges for cancellation of a room reservation (including a non-refundable deposit);
 7. Charges for early or late arrival or departure;
 8. Charges for guest rooms used as banquet rooms, meeting rooms or hospitality suites (excluding charges for food and beverage subject to sales tax under Sales and Use Tax Regulations of the Board of Equalization, 18 California Code of Regulations §1603);
 9. The consideration received by a hotel operator from an award fund or other source for the occupancy of a room obtained through the redemption of award points or participation in any similar award or bonus program; there is no imputed rent and the tax does not apply to complimentary rooms for which the hotel receives no consideration for occupancy from any source; and
 10. Charges reasonably attributable to any of the foregoing taxable items that are part of a “package” that includes a guest room.