



CITY OF CAPITOLA

Transient Occupancy Tax (TOT) Return Form

Every person providing transient lodging for remuneration in the Incorporated City of Capitola must collect a tax of twelve (12%) on the rent paid, unless that rent qualifies for exclusion or exemption. All allowable exclusions and exemptions must accompany this return form. This tax is due and payable to the City by 5:00 pm on the 10th of the month, or next business day if the 10th falls on a weekend or holiday, following the close of the reporting period. For failure to pay prior to the due date, the lodging provider is subject to paying a penalty on the tax due. The initial penalty is ten percent (10%) of the amount due; further delinquency is subject to an additional 10% thirty days following. The interest rate is one and one-half percent (1.5%) per month or fraction thereof. *Change of ownership, suspension, or disposal of business must be reported to us immediately.*

FILE ONLINE AT: <https://capitola.hdlgov.com>

Lodging Establishment Name and Address _____

Reporting Period (MM / YYYY) _____

Number of Rooms Rented During the Period _____

Number of Rooms Available During the Period _____

This return is subject to audit:

1. Gross Rent Paid for Lodging	1. \$	_____
2. Less Allowable Deductions		
(a) Rent for occupancy by permanent residents (one who occupies or has right of occupancy at least 30 consecutive days)	2a. \$	_____
(b) Government Exemptions	2b. \$	_____
3. Net Taxable Rent: (Line 1 minus Line 2a. & 2b.)	3. \$	_____
4. Transient Occupancy Tax (12% or 0.12 x Line 3)	4. \$	_____
5. Tourism Marketing District Fees (Multiply the tier rate by the number of rooms rented during the period)	5. \$	_____
Tier 1 Rate is \$2.15		
Tier 2 Rate is \$2.80		
Tier 3 Rate is \$3.15		
Tier 4 Rate is \$4.05		
6. TOT Penalty (Line 4 x 10% or 0.10, applied on the 10th day of the month following the due date and another 10% or 0.10, 30 days after due date)	6. \$	_____
7. TOT Interest (Line 4 x 1.5% or 0.015, applied on the 10th day of each month)	7. \$	_____
TOTAL AMOUNT DUE (Add Line 4 through Line 6)	TOTAL \$	_____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signature

Date

Print Name

Title

Please make check payable to: **City of Capitola**

Mail to: City of Capitola TOT Processing Center
8839 N. Cedar Ave #212 • Fresno, CA 93720

Need assistance? Email us at: CapitolaTOT@hdlgov.com
Ph: (831) 241-9046

**** Term Exclusion:** For stays of more than thirty (30) continuous days or 30 consecutive days stay.