



CITY OF ARCATA
Items Subject to the Transient Occupancy Tax

Item	Taxable	Non-Taxable	Exempt
Basic room charge; any amount reflected as "rent" on the guest's receipt; consideration charged for occupancy of space	X		
Any fee that is not optional and is part of the guest's hotel bill, such as non-refundable cleaning fees	X		
Room charges for non-transient guests for patrons who have paid rent in advance for a period of 30 days or more. Guests who have not paid in advance for 30 or more consecutive days must pay tax on the first 30 days of occupancy.	1st 30 days taxable if not paid in advance		X
Charges for equipment (e.g. rollaway beds, cribs, playpen, etc.)	X		
Trade Outs - "Free" room nights to vendors in return for various goods and services	X		
Pet fees (occupancy)	X		
Refundable deposit to allow pets		X	
Postage		X	
Fax / copy charges		X	
Movie / DVD rental		X	
Laundry		X	
Amenity sales (hotel products) and guest certificates		X	
Cancellation fees		X	
Use of in-room services and amenities such as pay-for-view movies		X	
Optional safe fees		X	
Optional / refundable cleaning fees		X	
No show charges		X	
Credit card charges		X	
Travel insurance charges		X	
Late departure charges		X	
"Room Packages" when the cost of the package is differentiated from the room rate. The cost of the room itself (i.e. amount charged had the package not been included) is taxable. The additional sum paid in order to obtain the package benefits is not taxable. For example, if the room rate includes the right to use all of the hotel's facilities, the entire room rate is taxable. If the room rate is increased only for those guests who wish to use certain facilities, the additional increment is non-taxable.	taxable to extent room rate includes the right to use facilities	X	
Early-Departure fees - imposed when guests who have agreed to stay for a specified number of nights leave early		X	
Optional Non-rent items (e.g. telephone charges, valet service, parking fees, use of golf course or tennis courts, fitness room, etc., which have been listed separately on the guest's receipt).		X	
Complimentary Rooms		X	
Attrition fees - Cancellation fee and/or attrition fee imposed in the case of group meeting and		X	
Room charges for any federal or state officer or employee when on official business. Includes employees of subdivision of state government, e.g., county.	X		
Room charges for any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.			X
Qualified meals and beverages that meet all four requirements of California Assembly Bill 3407. Meals must be provided solely for patrons; the costs must be included in the room rent; sales tax must be paid to the State Board of Equalization on the meal value; and the meal amounts must be reasonable and separately identified in the operator's accounting records.			X