

## ***Transient Occupancy Tax***

### ***What is Transient Occupancy Tax in Sonoma County?***

Transient Occupancy Tax is currently levied at a rate of 12% in Sonoma County and is authorized under State Revenue and Taxation Code Section 7280. Transient Occupancy Tax is a tax imposed on guests staying at an establishment for 30 days or less. Such establishments may include hotels, bed and breakfasts, vacation rentals, campgrounds, and similar overnight stay establishments in unincorporated Sonoma County.

### ***How would someone obtain a Transient Occupancy Tax Certificate?***

In order to register to obtain a Transient Occupancy Tax Certificate, the applicant must submit a Registration Form to the Transient Occupancy Tax Program. The applicant must file a Transient Occupancy Tax Return and remit the collected taxes pursuant to Sonoma County Ordinance 5823 on a quarterly basis to the Sonoma County Treasurer-Tax Collector. The Transient Occupancy Tax (also known as the Hotel Tax or Tourist Tax) is a tax only on guests staying overnight at hotels, bed and breakfasts, campgrounds, vacation rentals, and similar overnight stay establishments in unincorporated Sonoma County.

### ***How is the TOT revenue spent in Sonoma County?***

The Sonoma County Board of Supervisors has maintained a policy since 1986 for how TOT revenue will be spent:

- 25% goes to the County General Fund for projects like roads repairs; and
- 75% is used to encourage tourism, agriculture, and economic development in the County by supporting a series of promotional, community, and cultural activities.

Funds are also used to address the impacts of tourism within Sonoma County. These expenditures help pay for fire and emergency safety services, workforce housing, workforce development, protection of water quality, code enforcement and operator compliance, roads repair and improvement, and event facilities improvements such as for Veteran's Halls. The policy for the use of TOT funds is reviewed annually.