



TOT Taxable Revenue List

Typical Tax Base Included Items

(Basic rent charges or fees required for the right to occupy space)

- Nightly rent
- Additional occupants fees
- CIVIC fees
- Cleaning fees for basic housekeeping, pets, and checkout cleaning
- Credit card service charge fees
- Linen/towel service
- Pet occupancy fees
- Required unlimited communication, data, and internet fees
- Online rental platform reservation and booking fees including host/service fees, guest service fees charged by online reservations sites **(fees billed and charged to operator based on rent)**
- Resort/amenities use fees
- Security fees
- Early/late arrival and departure fees
- Other required fees
- Energy surcharges
- “No show” unit charges/forfeited deposits and rents
- Owner’s guest usage if any of the above has been charged

Typical Excluded Items

- Bona fide optional charges for food and beverages, skiing, airfare
- Donated units if there were zero occupancy charges to guests
- Repair costs if optional/separate
- Cleaning costs if additional/optional
- Fees for movies, video games, etc
- Key deposit fees kept
- Non coin-operated safes
- Package’s non occupancy parts if separately stated
- Reservation and booking fees including host service fees/guest service fees charged by online reservations sites **(fees billed to occupant not itemized for operator)**
- Optional insurance
- Owner’s guest usage if there were no occupancy charges to guests
- Parking fees if optional
- Returned advance rent or deposit cancellation fees
- Room service

This list is not exhaustive and is subject to change. Its purpose is to clarify taxable items to lodging operators and owners.



TOT, TBID & Cannabis Tax Due Dates for 2022

Return Period	Due Date
January 2022 (01/01/2022 – 01/31/2022)	February 22, 2022
February 2022 (02/01/2022 – 02/28/2022)	March 21, 2022
March 2022 (03/01/2022 - 03/31/2022)	April 20, 2022
April 2022 (04/01/2022 – 04/30/2022)	May 20, 2022
May 2022 (05/01/2022 – 05/31/2022)	June 20, 2022
June 2022 (06/01/2022 – 06/30/2022)	July 20, 2022
July 2022 (07/01/2022 – 07/31/2022)	August 22, 2022
August 2022 (08/01/2022 – 08/31/2022)	September 20, 2022
September 2022 (09/01/2022 – 09/30/2022)	October 20, 2022
October 2022 (10/01/2022 – 10/31/2022)	November 21, 2022
November 2022 (11/01/2022 – 11/30/2022)	December 20, 2022
December 2022 (12/01/2022 – 12/31/2022)	January 20, 2023

A tax return must be filed every month, even if no revenue is collected, or no tax is due.

If hand-delivered to the Town offices, the return must be received by 5 PM of the due date.

If mailed, the envelope must be postmarked by the due date. USPS, UPS, or FedEx postmarks will be accepted but self-metered postmarks will not be accepted. Postmarks are imprints on letters, flats, and parcels that show the name of the postal office that accepted custody of the mail. The postmark is generally applied, either by machine or by hand, with cancellation bars to indicate that the postage cannot be reused. Taxpayers who send their payments by mail are cautioned that the USPS may not postmark mail on the same day deposited by a taxpayer. The Town recommends that you bring your envelope to the counter to request a same day postmark.

If filed online through XpressBillPay.com, you will have until 11:59 PM PDT of the due date to file and remit payment.

Physical address:

437 Old Mammoth Road, Suite 230

Mammoth Lakes, CA 93546

Monday – Friday

8 AM – 12 PM and 1 PM – 5 PM

Days and hours subject to change as needed throughout the year. Please call in advance to confirm.

Mailing address:

Town of Mammoth Lakes

Attn: Finance Department

PO Box 1609

Mammoth Lakes, CA 93546

Sign up to receive email and text message notifications when the monthly TOT, TBID & Cannabis Tax returns are available, as well as a courtesy reminder before they are due at www.townofmammothlakes.ca.gov. To enroll click on the, Engage With Us link on the home page, followed by the Notify Me! Link, and subscribe to the Monthly TOT/TBID Return Update. Please be aware, for security purposes, online remittals are not permitted from computers outside of the United States.