



**County of Santa Cruz
Transient Occupancy Tax (TOT)
Taxable Items**

Taxable	
Rent, including rent from:	
Non-Profit Organizations	
Government Employees	
Non-optional fees (excluding website and payment fees) such as:	
Cleaning Fees	
Pet Fees	
Etc.	
Fees for extra Equipment such as:	
Rollaway beds	
Cribs	
Etc.	

Non-Taxable	
Refunded Fees	
Stays for more than 30 nights with prior signed agreement	
Office Supplies	
Laundry	
Cancellation/No Show Fees	
Late Checkout Fees	
Pay-per-view Movies	
Credit Card Fees	
Parking/Electric Car Charging	
Facilities Fees such as:	
Hot Tub	
Tennis Court	
Etc.	