



## City of Healdsburg Transient Occupancy Tax

Per the Healdsburg Municipal Code, Chapter 3.12, transient occupancy tax is due on all rent charged by the hotel operator. “Rent” means the actual consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credit and property and services of any kind or nature without any deduction therefrom whatsoever. Below is a list of example fees or charges that qualify as rent and are taxable as well as fees that do not qualify and are not taxable. This list is illustrative only and is not exhaustive of all potential taxable fees or charges.

### **Taxable Fees or Charges**

- Cancellation Charges
- Cleaning Fees
- Comped Room
- Credit Card Charges Passed to Guests
- Deposits Forfeited
- Early Check-In Charges
- Energy Surcharges
- Extra Person Fees
- Food—Complimentary Breakfast (no sales tax)
- In-Room Services (internet, cable)
- Late Check-Out Charges
- No Show Charges
- Pass-On Charges
- Parking Fees (mandatory)
- Pet Fees
- Reported v. Recorded Discrepancy
- Resort Fees (mandatory)
- Rollaway Bed Fees
- Room Safe Fee
- Smoking/Pet Damages Fee

### **Non-Taxable Fees or Charges**

- Optional Resort Fees\*
- Optional Parking Fees \*
- Optional Use Fees (golf, tennis, fitness, spa)\*
- Optional Food Charge (breakfast, room service, restaurant - sales tax)\*
- Movie Rental (sales tax)
- Credit Card Charge Backs
- Deposit Refunds
- Healdsburg Tourism Improvement District (“HTID”) (passed on to guest)
- Valet Service

\* If a fee or charge is optional (meaning it comes with additional optional benefits and is not mandatory or charged across the board as a “standard” fee), then it's not taxable. However, if the fee is applied as a mandatory fee to all reservations, then it is taxable.