# City of Malibu

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## Uniform Transient Occupancy Tax of the City of Malibu

## Municipal Code Section 3.24 Summary

### 1. What is the Transient Occupancy Tax?

This tax is imposed on the transient tenant for occupying space or use of furnishings or other services or accommodations in a hotel, motel, or any other structure intended for occupancy by transients for dwelling, lodging, or sleeping purposes for a period of thirty (30) consecutive calendar days or less.

*Definition of Terms Used With Transient Occupancy Tax:*

**"Hotel"** means any structure, or any portion of any structure, which is occupied, or intended or designed for occupancy, by transients for dwelling, lodging, or sleeping purposes and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, rental unit, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof, and shall further include any trailer court, camp, park or lot where trailer spaces, or combinations of such spaces and trailers, including mobile homes, are occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes.

**"Occupancy"** means the use or possession, or the right to the use or possession, of any room, or rooms or portion thereof, in any hotel for dwelling, lodging, or sleeping purposes.

**"Operator"** means the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity.

**"Person"** means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

**"Rent"** means the 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, credits, and property and services of any kind or nature, without any deduction therefrom whatsoever.

**"Tax Administrator"** means the city manager or his or her designee.

**"Transient"** means any person who exercises occupancy or is entitled to occupancy for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person shall be deemed to be a transient until the period of thirty (30) days has expired. In the event that any person rents or leases a hotel room(s) for more than thirty (30) consecutive calendar days, the determination of transiency for purposes of applying this chapter shall be based on the time period of actual occupancy of the room by a natural person or persons and not the duration of the room(s) reservation, lease or rental agreement. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this chapter may be considered. (Prior code 6401)

**2. Who collects the Transient Occupancy Tax?**

All hotels, motels, tourist homes or houses, etc, as defined under "hotel", that are located in the City of Malibu. The tax is collected from the transient occupant by the operator who collects the rent and is then paid to the City by the operator.

**3. Who is exempt from paying Transient Occupancy Tax?**

- Any tenant occupying a structure in excess of thirty consecutive days.
- Any federal or State officer or employee on official business. (These claims for exemptions must be accompanied by an exemption certificate.)
- Any tenants occupying hotels reserved exclusively for religious, charitable, educational or welfare purposes.

**4. When is Transient Occupancy Tax paid to the City?**

Occupancy Tax is reported on a quarterly basis. The tax is due and payable on the 1st day following the end of the quarter.

1st quarter: Jan, Feb, Mar – delinquent if not paid by Apr 30

2nd quarter: Apr, May, Jun – delinquent if not paid by Jul 30

3rd quarter: Jul, Aug, Sep – delinquent if not paid by Oct 30

4th quarter: Oct, Nov, Dec – delinquent if not paid by Jan 30

**5. How do I apply for a Transient Occupancy Tax Registration?**

A registration form is enclosed. Please complete and return the registration form along with a $25.00 registration fee to:

City of Malibu
Finance Department
23825 Stuart Ranch Road
Malibu, CA 90265-4861

You must submit your application within 30 days of commencing business. After your application has been processed, you will receive your Transient Occupancy Registration Certificate, which must be posted in a conspicuous place on the premises for which it is issued.