



Treasurer – Tax Collector

Troy Kidd, Treasurer-Tax Collector

Central Collections Division

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buttecounty.net/ttc

[Empty box for reporting period]

Transient Occupancy Tax Return and BCTBID Assessment

Important Note: The Transient Occupancy Tax for short term rentals in the unincorporated area of Butte County that are booked exclusively through Airbnb, Inc. will be collected by Airbnb, Inc. and remitted to Butte County on the owner's behalf.

[Empty box for Reporting Period]

[Empty box for Delinquent After Date]

[Empty box for Certificate Number]

[Empty box for Account Number]

Reporting Period

Delinquent After Date

Certificate Number

Account Number

TOT Tax and BCTBID Assessment are due immediately following the close of the reporting period shown above. Complete the lower portion of this form and return this form along with the payment using the envelope provided.

- 1. Total Receipts from Room Rental
2. Less Rent for Occupancy from Permanent Residents (over 30 days)
3. Total short-term Room Rental (line 1 minus line 2)
4. Exemptions (TOT ONLY)
5. Taxable Rents (line 3 minus line 4)
6. Tax (6% of line 5)
7. BCTBID Assessment- Pursuant to SHC § 36632 (2% of line 3)
8. Total TOT Tax and BCTBID Assessment (line 6 plus line 7)
9. Penalty 10% of line 8 if paid after the delinquent date (see item 3 of instructions)
10. SUB TOTAL
11. Penalty 10% of line 10 if paid beyond 30 days late (see item 3 of instructions)
12. SUB TOTAL
13. Interest at 1% per month from the original due date (.01 x # of months x line 12)
14. Total Amount Due (add lines 12 and 13)

--- Instructions ---

- 1. EVEN IF THERE IS NO TAX DUE, a tax return must be filed with the Tax Collector.
2. DELINQUENT AFTER DATE: The last day of the month following the close of the reporting period.
3. PENALTY: If paid within 30 days after the delinquent date, a 10% penalty is levied on the tax (line 8). If paid more than 30 days after the delinquent date another 10% is levied on the tax (line 10).
4. INTEREST: In addition to the penalties, interest is levied at the rate of 1% per month of the unpaid balance of the tax, including penalties, from the date on which the remittance first became delinquent, until paid.
5. REMITTANCE: Checks should be payable to: Butte County Treasurer-Tax Collector. Payments do not constitute until they have been cleared by your financial institution upon which they were drawn.

SIGNED _____

DATED: _____

I declare, under penalty of perjury, that this statement is true and correct to the best of my knowledge.

TITLE: _____