Treasurer-Tax Collector Department
Central Collections Division
25 County Center Drive, Oroville, CA 95965
Phone -530-538-7362 Fax-530-538-7648

TRANSIENT OCCUPANCY TAX INFORMATION

The County of Butte levies a Transient Occupancy Tax of 6% for overnight stays in unincorporated area hotels, motels, bed and breakfasts, camp sites, and RV parks.

The authority to levy TOT is granted to the legislative bodies of both cities and counties by Revenue and Taxation Code 7280. The authority to collect TOT is generally granted to the County Tax Collector by the Board of Supervisors by means of an ordinance. An ordinance passed by a Board is specific to that County.

Lodging proprietors should be aware of the following requirements for reporting and paying transient occupancy taxes to the Treasurer-Tax Collector Department:

1. A tax of 6% must be added to each guest's bill and collected by the proprietor.

2. A tax return and payment must be submitted to the Treasurer-Tax Collector Department every quarter. Even if there is no tax to pay, a tax return must be submitted for our records. Remittance may be made by cash, check, draft or money order payable to: Butte County Treasurer-Tax Collector Department, Central Collections Division, 25 County Center Drive, Oroville, CA 95965

3. If the tax is not paid within 30 days of the due date, a 10% penalty will apply and interest will accrue at the rate of 1% per month until paid.

4. All records substantiating the return must be retained for at least three years from date the payment is due.

5. Change of address or ownership must be reported to the Butte County Central Collections Division with 15 days of the effective date.

6. If the business is sold, transferred or suspended, the closing return and payment must be made to the Butte County Central Collections Division immediately.

THE TRANSIENT OCCUPANCY TAX QUESTIONNAIRE MAY BE USED TO REGISTER WITH CENTRAL COLLECTIONS AND TO NOTIFY THEM OF YOUR BUSINESS INFORMATION.