



Treasurer – Tax Collector

Troy Kidd, Treasurer-Tax Collector

Central Collections Division

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To: Lodging proprietors in the unincorporated area of Butte County

From: Treasurer-Tax Collector's Department, Central Collections Division

Re: Registration, tax and reporting requirements

Butte County requires all unincorporated area hotels, motels, bed and breakfasts, campsites, RV parks and short-term rentals accommodating overnight stays of less than 31 days to obtain a Transient Occupancy Registration Certificate and to file and pay applicable taxes and assessments on a quarterly basis.

For those operating a short-term rental of a single-family home, please refer to the second page of this memo for permitting and tax requirements.

Requirements for Lodging Proprietors (hotels, motels, bed and breakfasts, campsites, RV parks)

- **Transient Occupancy Registration Certificate**

Within 10 days of commencing business, complete the attached **Transient Occupancy Registration Questionnaire** and submit it to the Central Collections Division of the Treasurer-Tax Collector's Department. A Transient Occupancy Registration Certificate will be provided and must be posted in a conspicuous location at all times. There is a \$50.00 penalty for failure to comply within the required timeframe. Please see the attached ordinance for important provisions relating to a change of address or transfer of ownership.

- **Transient Occupancy Tax (TOT)**

For all rooms rented for less than 31 days, lodging proprietors must collect a **six (6) percent transient occupancy tax** from visitors. The charges must be added to each guest's bill, collected by the proprietor and remitted to the Central Collections Division of the Treasurer-Tax Collector Department on a quarterly basis. Even if there is no tax liability, a tax return must be submitted to be in compliance with the ordinance.

The Central Collections Division will mail a tax return quarterly to each lodging proprietor. Tax returns and payments are due by Jan 31, April 30, July 31 and October 31. Contact Central Collections immediately if a tax return has not been received by the 15th of January, April, July or October. Records substantiating each tax return must be retained for at least three years from the date the payment is due.

An operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten (10) percent of the amount of tax in addition to the amount of the tax. Further penalties apply for continued delinquency. The tax collector has the right and the responsibility to estimate and bill for any taxes not received timely. Estimates may be as much as the posted room rate(s) based on full occupancy for each reporting period. Please read the attached

ordinance for more information on remedies for non-payment of taxes or non-receipt of reports, including the proprietor's right to appeal.

- **Butte County Tourism Business Improvement District Assessment (BCTBID)**

For all rooms rented for less than 31 days, lodging proprietors must also calculate and remit a two (2) percent Butte County Tourism Business Improvement District (BCTBID) assessment to Butte County. If passing this assessment on to guests, the amount of the BCTBID Assessment must be listed separately from the amount of rent charged and any other applicable taxes. Please review the attached BCTBID resolution included in this packet.

Requirements for Short-Term Rentals (of single-family homes)

- **Administrative Permit**

A short-term rental allows a single-family dwelling, or a portion of a single-family dwelling, to be rented out to transient guest occupants typically for periods of 30 days or less, with weekend or weekly rental periods being the most common. Short-term rentals are routinely booked for numerous periods throughout the year, with a property manager providing oversight and services for guest customers. Butte County's [Short-Term Rental Ordinance](#) requires proprietors to obtain an [administrative permit](#) issued by the Department of Development Services in order to operate.

- **Transient Occupancy Registration Certificate**

Within 10 days of commencing business, complete the attached **TOT Questionnaire** and submit it to the Central Collections Division of the Treasurer-Tax Collector's Department. A Transient Occupancy Registration Certificate will be provided and must be posted in a conspicuous location at all times. There is a \$50.00 penalty for failure to comply within the required timeframe.

- **Transient Occupancy Tax (TOT)**

Exception: *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. In certain circumstances, the owner can opt out Airbnb's automatic TOT collection service, in which case the owner must follow the process outlined below.*

For all rooms rented for less than 31 days, lodging proprietors must collect a **six (6) percent transient occupancy tax** from the visitor. The charges must be added to each guest's bill, collected by the proprietor and remitted to the Central Collections Division of the Treasurer-Tax Collector Department on a quarterly basis. Even if there is no tax liability, a tax return must be submitted to be in compliance with the ordinance.

The Central Collections Division will mail a tax return quarterly to each lodging proprietor and reports/payments are due by Jan 31, April 30, July 31 and October 31. Contact Central Collections immediately if a tax return has not been received by the 15th of January, April, July or October. Records substantiating each tax return must be retained for at least three years from the date the payment is due.

An operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten (10) percent of the amount of tax in addition to the amount of the tax, and further penalties apply for continued delinquency. The tax collector has the right and the responsibility to estimate and bill for any taxes not received timely. Estimates may be as much as the posted room rate(s) based on full occupancy for each reporting period. Please read the attached ordinance for more information on remedies for non-payment of taxes or non-receipt of reports, including the proprietor's right to appeal.

Applicable Codes:

- [Butte County Code Chapter 23A – Uniform Transient Occupancy Tax](#)
- [CA Revenue & Taxation Code 7280 – Occupancy Taxes](#)
- Butte County Resolution No 15-166
- [CA Streets & Highways Code Section 36632](#)

If you have any questions or concerns, please feel free to contact the Central Collections Division of the Treasurer-Tax Collector's Department at 530-552-3710 or email collections@buttecounty.net. Office hours are Monday through Friday from 9:00 am to 5:00 pm. Butte County Code is available at www.buttecounty.net.