



## Transient Occupancy Tax Taxable Items List

This list is designated to clarify the definition of "Rent" as described in the Madera County Code of Ordinance Section 3.20.020 of typical items identified by the Tax Collector as either taxable or non-taxable and should be included in the amounts charged to any person (s) lodging in a short-term rental:

### TAXABLE

- Nightly or Weekly Rent
- Cleaning fees for basic housekeeping, pets, and checkout cleaning
- Benefits or services not separately itemized from rent or tax on the guest receipt or in the operator's accounting records
- Linen/towel service
- Pet occupancy fees
- Rollaway bed fees
- Communication, data and internet fees
- Room upgrade fees
- Mandatory resort/amenities use fees
- Security fees
- Early/late arrival and late departure fees
- Other mandatory fees
- Required Parking Fees
- Required energy surcharge
- Extra guest in room fees
- Crib Fees

### NON-TAXABLE

- Items on a special package that are separately stated from the rent and tax in operator's accounting records
- Optional Charges for food and beverages
- Optional Charges for recreational activities
- Additional non-room related services, such as airfare and transportation
- Repair costs, such as damage from pets or smoke, if stated as optional/separate
- Fees for movies, video games, etc.
- Non coin-operated safes
- "No Show" unit charges/forfeited deposits and rents, attrition revenue on unfulfilled contracted number of blocked rooms, and early departure fees
- Optional insurance
- Parking fees, if stated as optional/separate
- Returned advanced rent or deposit cancellation fees
- Room Service
- Reservation and booking fees including host service fees/guest service fees charged by online registration sites

This list is not exhaustive and is subject to change. If you are unsure whether an item is taxable please contact Madera County Tax Collector at 559-675-7713 or [tot@maderacounty.com](mailto:tot@maderacounty.com)