

City of Big Bear Lake

39707 Big Bear Blvd.

P. O. Box 10000

Big Bear Lake, Ca 92315-8900

Fax (909) 866-5491



Transient Occupancy Tax Remittance and BBLTBID* Assessment Form

Remittance form must be signed and returned with payment.

To be in compliance, this remittance form must be submitted to the City of Big Bear Lake finance department even if there are no reportable receipts or taxes due.

Reporting Period, Please Select ONE:

To avoid penalties, payment must be postmarked or received by the due date.

- 1st Quarter January-March due April 30th
- 2nd Quarter April-June due July 31st
- 3rd Quarter July-September due October 31st
- 4th Quarter October-December due January 31st
- Monthly (insert month) _____

Business Name: _____

Business License #: _____

Customer #: _____

***Attention: Please remit the full 11%. AirBnb, VRBO, HomeAway, etc. will not remit taxes on your behalf**

TOT Gross Receipts	\$ _____
not including taxes (TOT) or assessments (BBLTBID)	
Less Occupancy over 30 Days	\$ _____
Less Uncollected Accounts	\$ _____
Total Gross Receipts	\$ _____
(Gross Receipts – Occupancy Over 30 days – Uncollected Accounts)	
TOT Tax Due (8%)	\$ _____
(Total Gross Receipts x 8%)	
TOT Penalty and Interest	\$ _____
Penalty 10% of Tax Due. Interest accrues at 1% per month on delinquent payments.	
{A} Total Due	\$ _____
(TOT Due + Penalty & Interest)	

BBLTBID Gross Receipts	\$ _____
not including taxes (TOT) or assessments (BBLTBID)	
Less Occupancy over 30 Days	\$ _____
Less Uncollected Accounts	\$ _____
Total Gross Receipts	\$ _____
(Gross Receipts – Occupancy Over 30 days – Uncollected Accounts)	
BBLTBID Assessment Due (3%)	\$ _____
(Total Gross Receipts x 3%)	
BBLTBID Penalty and Interest	\$ _____
Penalty 10% of BBLTBID Due. Interest accrues at 1% per month on delinquent payments.	
{B} Total Due	\$ _____
(BBLTBID + Penalty & Interest)	

TOTAL DUE {A} + {B} \$ _____

As the operator or authorized agent I declare, under penalty of perjury, to the best of my knowledge, that all statements contained within this return are true, correct and complete. All tax remittances are subject to audit by the City of Big Bear Lake up to 3 years after payment is received. Please retain all supporting records associated with these tax remittances.

Signature _____

Print Name _____

Title _____

Date _____

Contact Phone Number (____) _____

PAY ONLINE, our online payment center can be accessed through the home page of our website, www.citybigbearlake.com, please forward remittance form to finance@citybigbearlake.com or fax to (909) 866-5491 when payment is made.

PAY BY CHECK, please mail form with check payment made to the City of Big Bear Lake and mail to PO Box 10000

*BBLTBID is the Big Bear Lake Tourism Business Improvement District and is a 3% assessment

For City Use Only		
Receipt #:	Date:	Received by:

City of Big Bear Lake



Finance Division

Dear Business Owner:

The City of Big Bear Lake would like to take this opportunity to provide all of our Transient Occupancy Tax (TOT) and Big Bear Lake Tourism Business Improvement District (BBLTBID) Remitters with a few answers to some frequently asked questions:

- ❖ TOT and BBLTBID are to be charged for the right and privilege of occupancy of the room or home whether the consideration is received in money, goods, labor, or otherwise. The current TOT rate is 8% of gross short-term room rental revenue. The current BBLTBID rate is 3% of gross short-term room rental on contracts executed on or after April 1, 2016.
- ❖ TOT and BBLTBID remittance due dates and deadlines will be noted on all of the City's remittance slips or payment notification letters. If the City of Big Bear Lake does not receive your TOT or BBLTBID payments by the dates indicated in our correspondence, penalties and interest will apply.
- ❖ The City of Big Bear Lake's TOT must be separate from any other line items on the customer's receipt. If you choose to pass the BBLTBID assessment on to the customer, the BBLTBID assessment must also be separate from any other line items on the customer's receipt.
- ❖ The following is a list of fees, by the way of example, that must be included in the gross receipts and are therefore subject to TOT and BBLTBID. This is not meant to be a comprehensive list, please contact the Finance Department if you have questions regarding any nonrefundable, nondiscretionary fees that your establishment may be charging.

Booking Fees	Reservation Fees	Administration Fees
Management Fees	Pet Deposits/Fees	Nonrefundable Deposits
Cleaning Fees	Linen Fees	Credit Card Usage Fees
Damage Waiver Fees	Maid Fees	Utility Fees/Surcharges
Spa Fees (if charged without option to all transients)		

All TOT and BBLTBID registrants are encouraged to contact the Finance Department at (909) 866-5831 if you feel further clarification is needed.