



# TOT Taxable Items List

## Typical Tax Base Included Items

(Basic rent charges or fees required for the right to occupy space)

- Nightly rent
- Additional occupants fees
- CIVIC fees
- Cleaning fees for basic housekeeping, pets, and checkout cleaning
- Credit card service charge fees
- Linen/towel service
- Pet occupancy fees
- Required unlimited communication, data, and internet fees
- Reservation and booking fees including host service fees/guest service fees charged by online reservations sites such as Airbnb
- Resort/amenities use fees
- Security fees
- Early/late arrival and departure fees
- Other required fees
- Energy surcharges
- “No show” unit charges/forfeited deposits and rents
- Owner’s guest usage if any of the above has been charged
- Value of exchanged, donated, complimentary rooms in exchange for tickets, food, services, products, etc

## Typical Excluded Items

- Bona fide optional charges for food and beverages, skiing, airfare
- Donated units if there were zero occupancy charges to guests
- Repair costs if optional/separate
- Cleaning costs if additional/optional
- Core cancellation fees/penalties retained
- Fees for movies, video games, etc
- Key deposit fees kept
- Non coin-operated safes
- Package’s non occupancy parts if separately stated
- Optional insurance
- Owner’s guest usage if there were no occupancy charges to guests
- Parking fees if optional
- Returned advance rent or deposit cancellation fees
- Room service

*This list is not exhaustive and is subject to change. Its purpose is to clarify taxable items to lodging operator and owners.*