



Transient Occupancy Tax (TOT) - General Information

Reporting and remitting TOT and TBID data

Sec. 98-127. Reporting and remitting of collections

(a) (1) Each operator shall, on or before the last day of the month following the close of the month for which the transient occupancy tax was collected, or at the close of any shorter reporting period which may be established by the Director, make a return to the Director, on forms provided by him, of the total rents charged and received and the amount of tax collected from the transient occupancies.

(Code 1965, § 8507; Ord. No. 786; Ord. No. 91-15; Ord. No. 92-20)

(2) Returns filed and taxes remitted by mail shall be considered timely only if the envelope or similar container enclosing the returns and taxes is addressed to the Director, has sufficient postage, and bears a United States postmark or other postage meter imprint prior to midnight on the last day for such reporting and remitting without penalty. If such envelope or other container bears a postage meter imprint as well as a United States Post Office cancellation mark, the latter shall govern in determining whether the filing and remittance are timely.

(Code 1965, § 8507; Ord. No. 92-20)

(b) The Director may require that an operator who is delinquent in the payment of the tax remit taxes directly to the city's Department of Finance and Management Services on a weekly or daily basis.

(Code 1965, § 8507; Ord. No. 92-20)

(c) All taxes collected by the operator pursuant to this article are considered public monies and the sole and separate property of the city from the time of collection and shall be received and held in trust for the city until remittance thereof is made by the operator to the Director.

(Code 1965, § 8507; Ord. No. 92-20)

Tourism Business Improvement District

Pursuant to section 36527 of the 1989 BID Law, a parking and business improvement area focused on tourism and known as the Concord Tourism Business Improvement District has been established. The boundaries of the Concord TBID consist of the City in its entirety and are coextensive with its boundaries. The Hotels in the Concord TBID shall be subject to any amendments to the 1989 BID law.

- Download [TOT and TBID form](#)