

# County of Marin Department of Finance Transient Occupancy Tax/Business License Amnesty Program

## **Purpose**

The County of Marin will offer local lodging operators an opportunity to comply with overdue Transient Occupancy Tax and Business License requirements without penalty by establishing a one-time amnesty program. This program will educate the business community about the County's Transient Occupancy Tax and Business License requirements, as well as provide a business-friendly opportunity for those who have not previously registered.

## **Background**

It has come to the attention to the Department of Finance that there may be some lodging facilities in unincorporated Marin County that are not currently compliant with the County's Transient Occupancy Tax and Business License ordinances. As such, the County has not levied and/or collected upon the requisite Transient Occupancy Tax from these facilities in accordance with County Ordinance Chapter 3.05.030.

Highlights of the proposed program include, but are not limited to, the following:

- The Amnesty Period commences on October 1, 2013 and ends on December 31, 2013.
- For eligible lodging facilities (eligibility defined below), business license fees, transient occupancy taxes, and any corresponding penalty fees will be waived for all coverage periods prior to October 31, 2013.
- Eligibility for the Amnesty Program is granted only to those applicants that have not been contacted previously about the status of their business license and/or transient occupancy tax. Property management professionals are not eligible for amnesty.
- New business registrants are expected to comply fully with all other County requirements, including zoning, use permit and building and fire codes effective immediately.
- Requests for forms and instructions can be obtained in person, by mail, phone, fax or email during the amnesty period. Forms and instructions are also be available on the County website at [www.marincounty.org/df/tot](http://www.marincounty.org/df/tot)