



City of Burbank
FINANCIAL SERVICES – REVENUE

301 E OLIVE. AVE STE. 200, BURBANK, CA 91510 TEL. (818) 238-5500

TOURISM BUSINESS IMPROVEMENT DISTRICT (T-BID)
BY ELECTRONIC PAYMENT

INSTRUCTIONS:

- ✓ **Prior** to scheduling payment complete, sign and Email remittance
- ✓ Email remittance to: AccountsReceivable@burbankca.gov
- ✓ Reference "TBID Tax month of payment" in Memo of wire

IMPORTANT NOTE:
AT BANK PLEASE REFERENCE
"TBID" IN A MEMO LINE

Hotel/Motel Company Name: _____

Hotel/Motel Address: _____ Burbank, California _____ Zip Code _____

Contact Name: _____ Contact Phone Number: _____

REPORTING PERIOD _____ to _____

		FOR OFFICIAL USE ONLY
1. Total rent for occupancy of rooms	\$	
2. Allowable deductions		
(A) Permanent residents \$		
(B) Government agencies \$		
(C) Adjustment (see page 3) \$		
3. Total allowable deductions (A, B, C)	\$	
4. Taxable rents		
(Line 1 minus Line 3)	\$	
5. Tax payable		
1% of line 4 \$		
(A) Penalty \$		
(B) Interest \$		
(C) Adjustments (see page 3) \$		
6. Total Lines 5, 5(A), 5(B), and 5(C)	\$	

I certify (or declare) under penalty of perjury that the foregoing statements are true and correct.

Executed at _____ (city) _____ (state) On _____ (date)

Signature _____ Print Name _____

Title _____ Contact Number _____

PENALTY OF 10% MUST BE ADDED UNLESS PAYMENT IS MADE ON OR BEFORE DUE DATE. FURTHER PENALTIES APPLY FOR EACH ADDITIONAL MONTH OF DELINQUENCY. PAYMENTS POSTED LATER THAN MIDNIGHT OF DUE DATE (REGARDLESS OF WHEN WIRE WAS REQUESTED WITH YOUR BANK) WILL BE CONSIDERED DELINQUENT.

Rate and Collection

The T-BID annual assessment rate is 1% of gross short term room rental revenue per night for lodging businesses. Based on the benefit received, assessments will not be collected on stays of 31 or more consecutive days, nor on foreign or domestic government employees on government business. Stays of 30 or more consecutive calendar days which are prepaid by the guest will also be exempt. T-BID assessments shall not include room rental revenue resulting from stays pursuant to contracts executed prior to October 1, 2011.

The term "gross revenue" as used herein includes the following: (1) Any charge for a room, whether the guest uses the room or not; (2) Any charge for additional guests in a room; and (3) Any fee for guaranteeing the availability of a room, whether or not that room is occupied. Gross revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes. Any other charges shall be considered gross revenue only in accordance with the local transient occupancy tax. Bonds may not be issued.

The amount of assessment, if passed on to each transient, shall be disclosed in advance and separately stated from the amount of rent charged and any other applicable taxes, and each transient shall receive a receipt for payment from the business. The term "transient" as used herein means any person who exercises occupancy or is entitled to occupancy of any hotel accommodation by reason of concession, permit, right of access, license or other agreement. For the purpose of this definition transient does not include: (1) Any natural person who, by way of advance monthly payment, is entitled to and actually does occupy a hotel accommodation for a calendar month, or in the alternative for 30 consecutive calendar days; (2) Any natural person who, having occupied a hotel accommodation for a calendar month, or, in the alternative, for 30 consecutive calendar days, and having paid the assessment during said period, thereafter continues to occupy said hotel accommodation.

Delinquencies

A. Original Delinquency: Any business which fails to remit any assessment within the time required shall pay a penalty of 10% of the amount of the assessment in addition to the amount of the assessment.

B. Continued Delinquency: Any business which fails to remit any delinquent assessment on or before a period of 30 days following the date on which the assessment first became delinquent shall pay a second delinquency penalty of 20% of the amount of the assessment in addition to the amount of the assessment and the 10% penalty first imposed.

C. Fraud: If it is determined that the nonpayment of any assessment due is due to fraud, a penalty of 25% of the amount of the assessment shall be added thereto in addition to the penalties stated in subsections A and B above.

D. Interest: In addition to the penalties imposed, any business which fails to remit any assessment shall pay interest at the rate of 2% per month or fraction thereof on the amount of assessment from the date on which the assessment first became delinquent until paid.

E. Penalties Merged With Assessment: Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the assessment required to be paid.

F. Distribution: Upon remittance of delinquent assessment amounts, penalties, and interest, the City shall forward the original assessment amount to the Burbank Hospitality Association. The penalties and interest remitted shall be retained by the City or any other Collection Agency to offset the costs of collection. The City also retains the right to audit at least once a year at the District's expense.

Determination of Specific Benefit

State law requires that assessment funds be expended on a specific benefit conferred directly to the payors that is not provided to those not charged, and which does not exceed the reasonable cost to the City of conferring the benefit.

The specific benefit the District will provide to assessed lodging businesses, and will not provide to non-assessed businesses, is room night sales. The programs and services provided with the District funds will be designed specifically to drive room night sales at assessed lodging businesses. Only assessed businesses will be featured in marketing materials,

receive sales leads generated from District-funded activities, be featured in advertising campaigns, and benefit from other District-funded services. Non-assessed businesses will not receive these and any other District-funded services.

Time and Manner for Collecting Assessments

The T-BID assessment will be implemented beginning October 1, 2011 and will continue for five years. The City of Burbank will be responsible for collecting the assessment, which is currently on a monthly basis, including any delinquencies, penalties and interest from each lodging business located in the boundaries of the T-BID. The assessment shall be collected at the same time and in the same manner as are transient occupancy taxes. The City shall take all reasonable efforts to collect the assessments from each lodging business. The City shall forward the assessments to the Burbank Hospitality Association which will have the responsibility of managing the T-BID programs as provided in this Management District Plan.

Each operator shall, on or before the last day of the month following the close of each calendar month, make a return to the Director of Finance, on forms provided by the Director, of the total rents charged and received and the amount of assessment collected. At the time the return is filed, the full amount of the assessment collected shall be remitted to the Director. The Director may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All assessments collected by operators pursuant to this Plan shall be held in trust for the account of the City until payment thereof is made to the Director.

**EXEMPTION CERTIFICATES MUST ACCOMPANY RETURN TO CLAIM DEDUCTION UNDER LINE 2(B).
EXPLANATION OF ADJUSTMENT UNDER LINE 2(C) AND 5(C):**