

Frequently Asked Questions

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What are the responsibilities of the Hotel Operator?

The hotel operator shall collect the imposed Transient Occupancy Tax (TOT) and Irvine Hotel and Improvement District Assessment (IHID) at the time rent is collected. The amount of the tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for the payment. The hotel operator shall remit the payment to the City on or before the last day of the subsequent month of receipt.

When are Transient Occupancy Tax Returns due?

Payments are due and must be received by the last day of the subsequent month, postmarks will not be accepted.

What if the due date falls on a Saturday, Sunday, or Holiday?

If the due date falls on a Saturday, Sunday, or Holiday, payments are due on Monday, or the day after Holiday.

How do I remit taxes and returns?

You may send the payment and returns to City of Irvine, P.O. Box 19575, Irvine, CA 92623-9575. Please click [here](#) for additional methods of remittance. To avoid penalties and late fees, Electronic Fund Transfer (EFT) form of payment is highly recommended.

What is the penalty for delinquent payments?

Original Delinquency: Any operator who fails to remit any tax imposed within the time required shall pay a penalty in the amount of 10% of the amount of the tax in addition to the amount of the tax.

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

Interest: In addition to the penalties imposed, any operator who fails to remit any tax imposed shall pay interest at the rate of prime plus 2% per month or fraction thereof on

the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Who qualifies for TOT/IHID exemption?

- State of California officers and employees, Federal officers and employees, federal credit union employees and insurance company employees shall be exempt from TOT/IHID when they are conducting official business. Please refer to City of Irvine Municipal Code Sec. 2-9-403 for details.
- Transient occupancies of more than 30 consecutive days with written agreement may be exempt from TOT/IHID for the day(s) beyond 30 days. No occupant shall be exempt from TOT/IHID for the initial 30 days of the stay. Please refer to City of Irvine Municipal Code Sec. 2-9-401 for details.