

## TRANSIENT OCCUPANCY TAX "TOT" FAQ

Q: Can I stay at a hotel in Lake Forest for over 30 days and avoid paying TOT Tax?

A: <u>No.</u> All hotels within Lake Forest are designated under LFMC, § 9.72.090 as non-residential spaces, meaning the hotels only serve short-term guests defined as 30 days or less.



Q: What If I stay longer than 30 Days? Am I entitled to a TOT Tax refund?

A: <u>No.</u> Even though you may have stayed at a hotel for more than 30 days, you are not entitled to any tax refund as the hotel is zoned to only serve short term guests.



Q: What if the hotel I stay at did not re-register me as a new guest, am I entitled to a TOT Tax refund then?

A: <u>No.</u> Even if your hotel failed to re-register you as a new guest before reaching 30 days, you are not entitled to a TOT Tax refund as the hotel is still serving only a short-term lodging purpose (LFMC, § 9.04.030).



Transient Nature of Hotel Stays Explicitly Defined in LFMC, § 3.25.020