



Our mission is to promote and develop local business and tourism, while improving the community's quality of life.

Board of Directors 2015/2016

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www.Truckee.com

September 28, 2015

Re: Truckee Tourism Business Improvement District (TTBID)

Dear Truckee Lodging Business:

A few weeks ago you were mailed a notice of hearings on the Truckee Tourism Business Improvement District (TTBID). As indicated in that notice, the final hearing on formation of the TTBID was held September 22, 2015. At the hearing, the Truckee Town Council adopted a resolution forming the TTBID.

You are receiving this letter because **your business will be assessed by the TTBID**. The assessment goes into effect on October 1, 2015. The assessment rate is two percent (2%) of taxable rent (stays less than 31 days). NOTE: This 2% TTBID assessment is in addition to the 10% TOT already being collected.

Assessments will not be collected on stays of more than thirty (30) consecutive days, nor on stays by any federal officer or employee when on official business, nor on stays by any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. **Contracts executed prior to October 1, 2015 are not required to include the 2% TTBID assessment.**

The Town of Truckee will collect the assessment concurrently with transient occupancy tax. A new line item for the assessment will appear on the transient occupancy tax form effective October 1, 2015. Because the assessment is collected at the same time as transient occupancy tax, you may submit the assessment and transient occupancy tax in a single check. NOTE: The same due dates, penalties and interest charges will apply to the 2% TTBID assessment as currently in place for TOT payments due.

If you intend to pass this assessment on to your guests, **please begin collecting it on October 1, 2015**. The amount of assessment passed on to the guest must be separately stated from the amount of rent charged and any other applicable taxes, and each guest must receive a receipt for payment. Please identify this assessment as the "TTBID Assessment" in a separate line item on the guests' folio.

If you have any questions in regards to payments or the assessment, please call me at 530-587-8808.

Sincerely,

A handwritten signature in black ink that reads "Lynn Saunders".

Lynn Saunders
President/CEO

Background: In California, Tourism Marketing Districts (or TBIDs) are formed pursuant to the Property and Business Improvement District Law of 1994 (PBID Law). This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. The key difference between TBID's and other special benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district – in this case the Truckee Donner Chamber of Commerce on behalf of the TTBID.