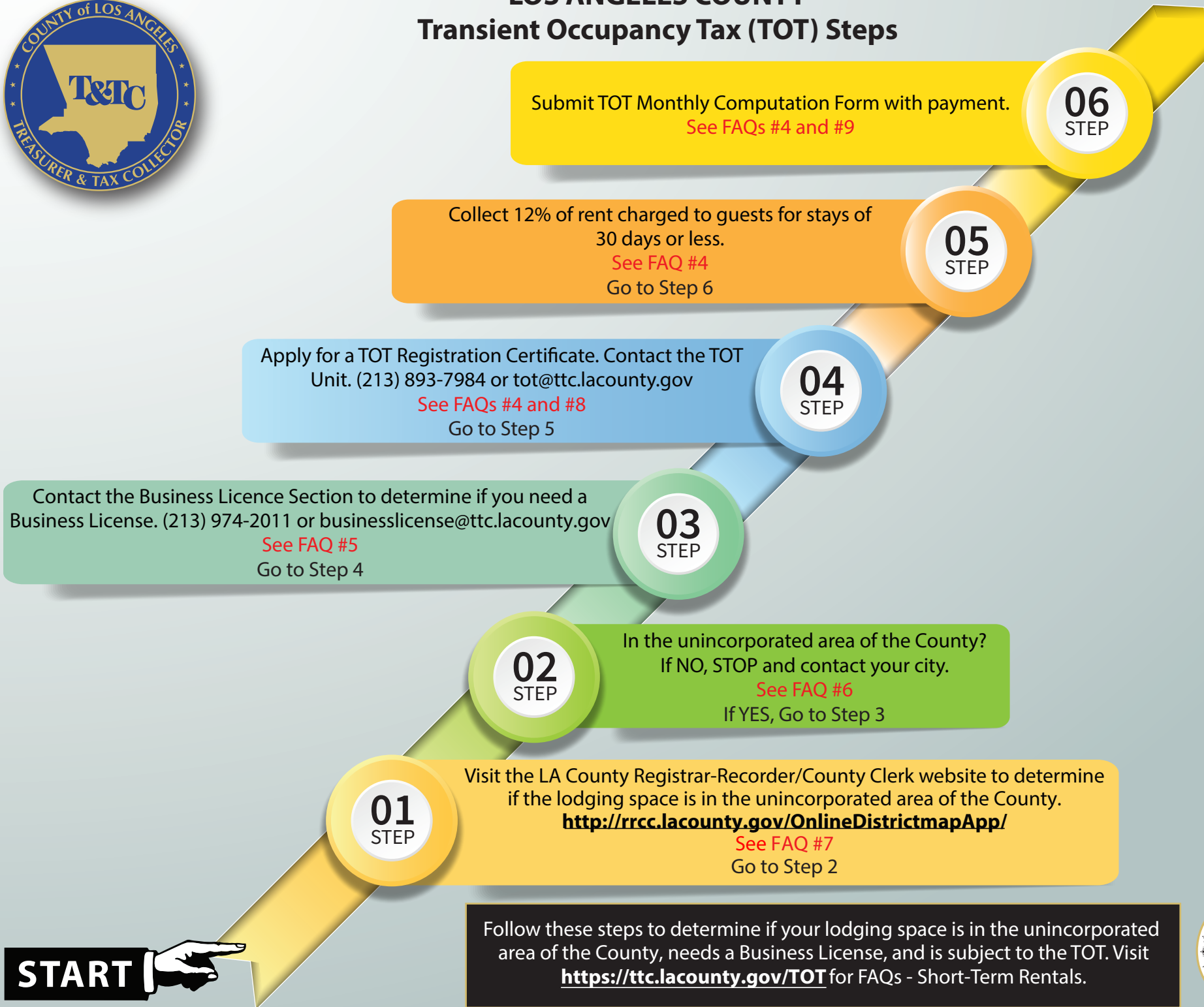




# LOS ANGELES COUNTY Transient Occupancy Tax (TOT) Steps



**START**



Follow these steps to determine if your lodging space is in the unincorporated area of the County, needs a Business License, and is subject to the TOT. Visit <https://ttc.lacounty.gov/TOT> for FAQs - Short-Term Rentals.



01 STEP  
Contact the Business License Section to determine if you need a Business License. (213) 974-2011 or [businesslicense@ttc.lacounty.gov](mailto:businesslicense@ttc.lacounty.gov)  
See FAQ #5  
Go to Step 4

02 STEP  
In the unincorporated area of the County?  
If NO, STOP and contact your city.  
See FAQ #6  
If YES, Go to Step 3

03 STEP  
Apply for a TOT Registration Certificate. Contact the TOT Unit. (213) 893-7984 or [tot@ttc.lacounty.gov](mailto:tot@ttc.lacounty.gov)  
See FAQs #4 and #8  
Go to Step 5

04 STEP  
Collect 12% of rent charged to guests for stays of 30 days or less.  
See FAQ #4  
Go to Step 6

05 STEP  
Submit TOT Monthly Computation Form with payment.  
See FAQs #4 and #9

06 STEP