



## LOS ANGELES COUNTY Transient Occupancy Tax (TOT) Steps

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

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

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

Contact the Business Licence Section to determine if you need a  
Business License. (213) 974-2011 or businesslicense@ttc.lacounty.gov  
**See FAQ #5**  
Go to Step 4

Is your lodging space in the unincorporated area of the County?  
If NO, STOP and contact your city.  
**See FAQ #6**  
If YES, Go to Step 3

Visit the LA County Registrar-Recorder/County Clerk website to determine  
if the lodging space is in the unincorporated area of the County.  
**<http://rrcc.lacounty.gov/OnlineDistrictmapApp/>**  
**See FAQ #7**  
Go to Step 2

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.

### \*\*\*\*\*NOTICE\*\*\*\*\*

THE COUNTY IS DEVELOPING A  
SHORT-TERM RENTAL ORDINANCE:  
THE FAQ'S WILL BE REVISED UPON  
ADOPTION OF THE ORDINANCE

**START**

