



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

Are you 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**

