TRANSIENT OCCUPANCY TAX CLEARANCE CERTIFICATE APPLICATION

Revenue & Taxation Code Section 7283.5

Allows a purchaser, transferee, or other person or entity attempting to obtain ownership of a property, the owner of which is required to collect the transient occupancy tax, may request a tax clearance certificate in order to avoid inheriting any unpaid unreported, or underreported transient occupancy tax. Within 90-days of receiving the request for tax clearance, the City may request the current owner's records and conduct an audit. In some cases the owner may not have registered with the City, however, that does not relieve the imposition of taxes, nor does it prevent the transfer of the taxes to the new owner.

Seller's Name	Buyer's Name
Name of Business	Assessor's Parcel No. (APN)
Seller's Mailing Address	Buyer's Mailing Address
Seller's Phone No.	Buyer's Phone No.
Does the buyer intend to continue offering lodging after clearing the taxes ☐ *Yes* ☐ *No* **If yes, fill out and submit a Transient Occupancy Tax Registration Form along with this tax clearance request.** I declare under penalty of perjury that I am the prospective owner of the property on which this tax clearance certificate is requested, and that information is true and correct.	Signature _____ Print Name _____

(STAFF USE)

☐ *Request for the Tax Clearance Certificate has been approved.* ☐ **Records show the subject property to have no current Transient Occupancy Tax liability due and owning.** This certificate has been granted for taxes due and payable through _____	☐ **Request for the Tax Clearance Certificate has been denied.** ☐ Current owners(s) records are insufficient for audit. ☐ The subject property has taxes due and owning in the amount of : _____ ☐ Records from _____ to _____ Must be made available.
Signature of the Tax Administrator	Dated

*IMPORTANT: Change of Operator and/or Ownership Requires a New Application & Tax Clearance Certificate from the Prior Owner.

Mail or walk in completed form to:
City of Rocklin, Administrative Services, 3970 Rocklin Road, Rocklin, CA 95677