

**California Office of Tourism**  
**Tourism Assessment Form Instructions 2008/09**  
**General Information**

The 1995 Tourism Marketing Act, California Government Code section 13995 et seq., mandates that you complete and return the Tourism Assessment Form. File a separate Tourism Assessment Form for each business location (i.e., street address).

Penalties: A late fee of 10% per annum will be assessed on late payments. Any business that fails to provide information necessary to determine its assessment shall be assessed at the segment maximum of \$250,000.00. (California Government Code Section 13995.69) Any person who files false information concerning an assessment is civilly liable in an amount of not more than ten thousand dollars (\$10,000), in addition to any amount owed as an assessment. (California Government Code Section 13995.81)

Additional information regarding the Tourism Assessment Program is available on the Web site at [www.visitcalifornia.com/assessment](http://www.visitcalifornia.com/assessment).

**Instructions for Completion of the Tourism Assessment Form**

**Section I. Business Location**

The name and address relates to the physical location of the business at which revenue is generated. This section is preprinted from the information in our database. The Tourism ID# is assigned by the Office of Tourism.

**Section II. Parent or Billing Information**

This section is for a business that has a mailing address that differs from the physical location, i.e. a Post Office Box, or a parent company with a different mailing address. This Billing ID# (BIL ID#) will be used for mailing purposes only and will not be assessed. This section is preprinted, if the information is in our database. Verify that the information is correct. The BIL ID# is assigned by the Office of Tourism.

**Section III. Business Information**

The industry code should identify the type of business for the business at the above-identified physical location. See "Industry Categories/Segments" listing. Enter the contact person that should receive all documents and forms regarding the Tourism Assessment Form. The contact person does not need to be the same person who signs the form. Verify that the information is correct and make corrections as needed.

**Section IV. Ownership Changes**

Indicate any changes made to the business during the past twelve months, including a change in ownership, merger, name change or business closure. Include the new names, owners and addresses. The previous owner is responsible for reporting figures *up to* the date he owned the business, and the new owner is responsible for reporting figures *as of* the date he assumed ownership of the business.

**Section V. Assessment Calculation**

The Assessment is based on the last twelve months of California gross income for your business. The current assessment rate for all revenue earned after December 31, 2005 is .00065 of the travel and tourism revenue. All businesses shall complete this section. If you are reporting revenue earned in 2005 or earlier, use Addendum A which is available at our web site or by calling the Office of Tourism.

Section (a) Enter the ending month and year of the most recently filed tax return.

Section (b) Enter gross receipts earned for the year identified in subsection (a).

Section (c) Enter the percentage of revenue that is derived from travel and tourism to and/or within California. Use a whole number only.

The percentage of revenue that is derived from travel and tourism to and/or within California can be attained through your own market analysis reports, marketing surveys, area tourism averages or on-site surveys. The Office of Tourism can provide guidance in ascertaining the average tourism revenue claimed in certain areas in California.

Businesses in the Accommodations Industry should consider the fact that all revenue from overnight stays (unless the stays are for 31 consecutive days or more) meets the definition of a tourist or traveler in its determination of the percentage of revenue derived from tourism, regardless of the purpose of the travel.

If the business derives no income from travel and tourism, the business is exempt from the assessment. If the business claims "zero" percent travel and tourism, but is in a known tourist or destination area, the form will be returned to the business for further information.

Section (d) - Multiply Line (b), Gross Revenue, by Line (c), Percentage of Tourism, to determine the assessable income for this period.

Section (e) - Multiply Line (d) by Line (e) .00065 to determine the assessment due. The assessment factor of \$650.00 per million dollars of revenue is (.00065).

Section (f) - This is the Assessment Amount Due.

## Section VI. Determination of Exempt Status

The statute provides that certain types of businesses are exempt from the program. Although the program's intent is to only send the form to businesses that meet the criteria, there is a possibility your business may be exempt. The following are assessment exemption provisions:

- If your business does not have any operations that are included on the industry code list, then you should check the first box, state the type of business in the area provided, sign the verification in Section VIII and return the form to the Office of Tourism.
- If your business is a travel agency and/or tour operator in California and less than 20% of your revenue is generated from travel within California, then you should check the second box, sign the verification in Section VIII and file the form with the Office of Tourism.
- If your business is a public entity; i.e., part of a city, county or state government operation, you should check the third box, sign the verification in Section VIII and file the form with the Office of Tourism.
- If Line (c), Percentage of revenue derived from travel and tourism, in Section V is less than 1%, you are an Exempt Business Location and not subject to the assessment this year. Sign the verification in Section VIII and file the form with the Office of Tourism.
- If Line (b), California Gross Receipts, in Section V is less than \$1,000,000 the business is an Exempt Business Location and not subject to the assessment this year. Sign the verification in Section VIII and file the form with the Office of Tourism.

Not-for-profit organizations are not exempt unless they meet one of the exemption criteria. For example, a not-for-profit organization operating an art museum would be in industry category C235, and would be required to complete the form.

If you check any of the above boxes, and further research demonstrates that you do not meet the criteria for that exemption, the form will be returned to you for completion.

## Section VII. Optional Payment of Maximum Assessment

This section allows a business the option to pay the assessment maximum of \$250,000. If the company chooses this option, it is not required to complete Section IV.

## Section VIII. Certification

The person authorized to sign on behalf of the company shall sign this certification that the information submitted is correct and true. Examples of authorized representatives include sole proprietors, corporate officers, general partners, and fiduciaries.

## Section IX. Marketing Material

The California Travel and Tourism Commission ("CTTC") prepares and distributes marketing material to the industry, assessed businesses and interested parties. This material will keep your business informed on CTTC's on-going promotion of California.

### **All forms and checks should be mailed to:**

California Business, Transportation and Housing Agency  
Tourism Assessment Program  
P.O. Box 2007  
Sacramento, CA 95812-2007

## **Key Definitions**

**Business** - An individual (sole proprietor), partnership, fiduciary, corporation, association, limited Liability Company, or any other business organization, whether operating on a profit or nonprofit basis.

**Business Location** - The street address where travel and tourism revenues are generated by a business. A Tourism Assessment Form must be filed for each business location. If filed online, a business may list all locations on one form. A business has more than one location if the activities of the business have different street addresses. The following, however, shall be treated as a single Business Location: Locations with two or more street addresses if under common ownership, located on contiguous property and under the direction of a single Authorized Representative; or, two or more street addresses separated by a single street that are represented and promoted as one Business entity.

**California Gross Receipts** - Gross receipts, less returns and allowances, from sales in California. For example, the amount shown on line 1c on Schedule F (FTB Form 100), or for multi-state operations, Column (b) on Line 3 of FTB Schedule R-1 (total sales). For travel agencies, income from commissions and fees from sales of travel to places within CA.

**Industry Categories/Segments** - There are five Industry Categories: A) Accommodations B) Restaurants and Retail C) Attractions and Recreation D) Transportation and Travel Services and E) Passenger Car Rental. Industry Segments are subsets of these five Industry Categories and are subject to assessment. Refer to the Industry Categories/Segments listing. Businesses benefiting from travel and tourism should list the Industry Segment which generates the most travel and tourism revenue. (Note: Passenger Car Rental companies are subject to different rules and should file Passenger Car Rental Industry Form OT-100.)

**Travel and Tourism Revenue** - California gross receipts derived from expenditures to and/or within California by people who (1) travel at least 50 miles from home, one way, for purposes other than commuting to work or school; or (2) have an overnight accommodation as part of the travel, regardless of the distance or purpose traveled. "Home" as used in the definition of travel and tourism revenue means the place where the person has resided for the most recent 31 consecutive days.

## Industry Categories/Segments

### **A** ACCOMMODATIONS

A100 Bed and breakfast inn  
 A105 Campground  
 A110 Campsite  
 A115 Casino hotel  
 A120 Dude ranch  
 A125 Hotel  
 A135 Inn  
 A140 Lodging house, except organization  
 A145 Lodging house, organization  
 A150 Motel  
 A160 Motor Inn  
 A165 Recreational vehicle park  
 A170 Resort hotel  
 A185 Ski lodge  
 A190 Tourist camp, cabin, cottage, and/or court  
 A195 Trailer park  
 A200 Vacation lodge

### **B** RESTAURANTS & RETAIL \*

#### RESTAURANTS

B100 American restaurant  
 B105 Barbecue restaurant  
 B110 Cajun restaurant  
 B115 Carry-out only (except pizza) restaurant  
 B120 Chicken restaurant  
 B125 Chinese restaurant  
 B130 Commissary restaurant  
 B135 Drive-in restaurant  
 B140 Ethnic food restaurant  
 B145 Family restaurant  
 B155 Fast food restaurant  
 B165 Fast food stand  
 B170 French restaurant  
 B175 German restaurant  
 B180 Greek restaurant  
 B185 Health food restaurant  
 B190 Indian restaurant  
 B195 Italian restaurant  
 B200 Japanese restaurant  
 B205 Korean restaurant  
 B210 Lebanese restaurant  
 B215 Lunch counter (restaurant)  
 B220 Mexican restaurant  
 B225 Pakistani restaurant  
 B235 Seafood restaurant  
 B240 Spanish restaurant  
 B245 Sushi bar  
 B250 Steak restaurant  
 B255 Thai restaurant  
 B260 Vietnamese restaurant

#### EATING PLACES

B300 Box lunch stand  
 B305 Buffet  
 B310 Cafeteria\*  
 B315 Café  
 B320 Chili stand  
 B325 Coffee shop  
 B330 Concessionaire  
 B335 Contract food services\*  
 B340 Delicatessen  
 B345 Diner  
 B350 Dinner theater  
 B355 Eating place  
 B360 Food bars  
 B365 Frozen yogurt stand  
 B370 Grill (eating place)  
 B375 Hamburger stand  
 B380 Hot dog stand  
 B385 Ice cream stands or dairy bars  
 B390 Luncheonette  
 B395 Lunchroom  
 B400 Oyster bar  
 B410 Pizzeria  
 B415 Sandwiches and submarines shop  
 B420 Seafood shack  
 B425 Snack bar

B430 Snack shop  
 B435 Snow cone stand  
 B440 Soda fountain stand  
 B445 Soft drink stand

#### DRINKING PLACES

B500 Drinking places  
 B505 Bar  
 B510 Bars and lounges  
 B515 Beer garden  
 B520 Cocktail lounge  
 B525 Saloon  
 B530 Tavern  
 B535 Wine Bar

#### NIGHT CLUBS

B600 Night clubs  
 B605 Cabaret  
 B610 Discotheque

#### RETAIL

B700 Art dealers  
 B705 Athletic shoes  
 B710 Books  
 B715 Camera, photo  
 B720 Children's apparel  
 B725 Children's shoes  
 B730 Computer & software  
 B735 Department stores, discount  
 B740 Department stores, non-discount  
 B745 Family apparel  
 B750 Family shoes  
 B755 Florists  
 B760 Gems and precious stones  
 B765 Gift, novelty; souvenir  
 B770 Hobby, toys, games  
 B775 Jewelry  
 B780 Luggage, leather  
 B785 Men's shoes  
 B790 Men's/boys apparel  
 B795 Misc. apparel  
 B800 Misc. general merchandise stores  
 B805 Misc. home furnishings  
 B810 News stands  
 B815 Optical  
 B820 Radio, television, electronics  
 B825 Record & tape  
 B830 Specialty sporting goods  
 B835 Sporting goods  
 B840 Stationery  
 B845 Tobacco  
 B850 Variety Stores  
 B855 Women's apparel  
 B860 Women's shoes  
 B865 Women's specialty apparel

### **C** ATTRACTIONS AND RECREATION

C100 Aerial tramway or ski lift, amusement/scenic  
 C105 Air shows  
 C110 Amusement concession  
 C115 Amusement parks  
 C120 Amusement ride  
 C125 Animal and reptile exhibit, w/admission fee  
 C130 Aquarium, w/admission fee  
 C135 Aquariums and zoological gardens, w/admission fee  
 C140 Arboretum, w/admission fee  
 C145 Art gallery, w/admission fee  
 C150 Art gallery, noncommercial, w/admission fee  
 C155 Arts or science center w/admission fee  
 C160 Ballet production  
 C165 Beach & water sports equip. rental & services  
 C170 Botanical garden, w/admission fee  
 C175 Cave operation  
 C180 Concession operator  
 C185 Fair  
 C190 Festival operation  
 C195 Fishing boats, party, operation  
 C200 Fishing lakes and piers, operation  
 C205 Gambling establishment  
 C210 Gambling machines, operation  
 C215 Historical society, w/admission fee

C220 Hot air balloon rides  
 C225 Houseboat rentals, 30 days or less  
 C230 Marine basins, rental of 30 days or less  
 C235 Museum, w/admission fee  
 C240 Observation tower operation  
 C245 Opera company  
 C250 Pack train, for amusement  
 C255 Performing arts center production  
 C260 Pier, amusement  
 C265 Planetarium, w/admission fee  
 C270 Plays, road and stock companies  
 C275 Pleasure boat rental, 30 days or less  
 C280 Recreation equipment rental  
 C285 Repertory, road/ stock companies; theatrical  
 C290 Rodeo operation  
 C295 Rowboat and canoe rental, 30 days or less  
 C300 Saddle horse rental of 30 days or less  
 C305 Sailboat rental, 30 days or less  
 C310 Scenic railroads for amusement  
 C315 Ski rental concession  
 C320 Spas  
 C325 Sporting goods rental, not elsewhere classified  
 C330 Summer theater  
 C335 Surfing equipment rental, 30 days or less  
 C340 Symphony orchestra  
 C345 Theatrical companies  
 C350 Theme park, amusement  
 C355 Tourist attraction, commercial  
 C360 Tourist attractions, amusement park concessions and rides  
 C365 Waterslide operation  
 C370 Wax museum, commercial  
 C375 Yacht basins, rental of 30 days or less  
 C380 Zoological garden, commercial  
 C385 Zoological garden, noncommercial, w/admission fee

### **D** TRANSPORTATION AND TRAVEL SERVICES \*

D100 Airport ground transportation service  
 D105 Automobile rental, with driver  
 D110 Charter buses, excursions except interstate, revenue reportable to PUC  
 D115 Cruise ships/deep sea passenger transport, revenue reportable to PUC  
 D120 Excursion boat operators/inland water local tours  
 D125 Ferries operating across rivers or w/in harbors  
 D130 Filling station, gasoline (exempt diesel fuel sales)  
 D135 Gasoline service station (exempt diesel fuel sales)  
 D140 Inland water taxis/ferries  
 D145 Intercity highway transport, special service  
 D150 Interstate bus line, revenue reportable to PUC  
 D155 Intraport transportation  
 D160 Limousine rental, with driver  
 D165 Local bus charter service  
 D170 Local passenger transportation not classified elsewhere  
 D175 Local rental transportation  
 D180 Marine service station  
 D185 Motor home rental  
 D190 Motorcycle rental  
 D200 Rafting tours  
 D205 Recreational vehicle rental  
 D215 Sightseeing boats  
 D220 Sightseeing bus, revenue reportable to PUC  
 D225 Taxicabs  
 D230 Tour and guide services  
 D235 Tour operators/packagers & wholesalers  
 D240 Travel agencies  
 D245 Water taxis

### **E** PASSENGER CAR RENTAL

E100 Passenger Car Rental

\* Excluded: (a) Contract feeders serving hospitals, schools, prisons, employee cafeterias and/or restaurants, (b) catering vendor trucks serving job sites and other employment locations. (c) restaurants on university campuses and military