



Dear TBID Businesses,

This letter is to notify TBID businesses of a proposed modification to the existing TBID that runs through August 31, 2023. **This modification ONLY AFFECTS TIER 1 RESTAURANTS AND RETAIL OPERATORS** and **NOT** lodging.

Attached is a Resolution of Intention to modify the current TBID Management District Plan in response to recent written opinion issued by the California Department of Taxes and Fee Administration (CDTFA) requiring all businesses to pay sales tax on the TBID assessment amount. Again, this **ONLY** affects Tier 1 restaurants and retailers.

On April 19, 2023, the Mammoth Lakes Town Council will hold a public hearing to approve the modification to the TBID Management District Plan.

With this modification to the TBID Management District Plan (MDP), restaurants and retailers categorized as Tier 1 Restaurants and Retail Businesses in the MDP will continue to collect 1.5% TBID assessment on each sale; however, starting with April collections which are remitted by May 20th, each businesses would only remit 1.38% of the 1.5% assessment to the Town of Mammoth Lakes - the remaining .12% shall be reserved by the business to pay sales tax on the TBID assessment.

Starting May 1, 2023, the Town's remitting website will reflect this 1.38% remittance rate. Each business will be responsible for its sales tax payments to the state including the TBID assessment amounts.

The Management District Plan for the proposed upcoming 2023-2033 TBID renewal includes this same language for collection, remitting and obligations to pay CA sales tax on the TBID assessment.

If you have not sent in your petition to renew the TBID, please do so before April 19, 2023. They can be signed, scanned and emailed to me at jurdi@visitmammoth.com, or mailed to:

Mammoth Lakes Tourism
P.O. Box 48
Mammoth Lakes CA, 93546
Attn: TBID Renewal

Please feel free to reach out to me with any questions, thank you for your continued support.

Sincerely,

A handwritten signature in black ink, appearing to be "John Urdi", written in a cursive style.

John Urdi
Executive Director

P.S. A copy of the 2023-33 TBID Management District Plan as well as other valuable information about the MLTBID renewal is available at www.MLTBID.com