

## Tax Information

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### **Overview**

Taxes are required to be charged on reservations made for owner stays at certain resorts. These taxes can have different names and may be assessed differently depending on how the reservation is charged. The taxability of stays and the rate at which the nightly stays are taxed vary by taxing authority (state and/or local) based on the location of the resort. Rates are not determined by WorldMark and are subject to change without notice. Any applicable taxes must be paid in full at the time a reservation is made.

### **Types of Taxes**

#### **Transient Occupancy Tax**

At certain resorts, a Transient Occupancy Tax (TOT) is charged on a per night basis on all reservations booked with Vacation Credits.

#### **Lodging Tax**

At certain resorts, a Lodging Tax (LT) is charged on a percentage basis of the total reservation cost on reservations booked with a cash payment option, such as Bonus Time, Inventory Special, or FAX Time. In certain areas, Lodging Tax may also be assessed on cash housekeeping charges.

#### **Goods and Services Tax**

Similar to Lodging Tax, a Goods and Services Tax (GST) is a value-added tax charged on percentage basis of the total reservation charge at Canadian resorts and Club Wyndham South Pacific resorts. In certain areas, Goods and Services Tax is also assessed on cash housekeeping charges.

### **Other Miscellaneous Onsite Charges**

#### **Nightly Surcharge**

At certain resorts, a flat rate per night tax is charged in addition to the Transient Occupancy Tax, or Lodging Tax. These rates are assessed by the local jurisdictions and is based on the number of nights of a reservation.

#### **Energy Surcharge**

An Energy Surcharge is a daily fee assessed by a resort to cover additional power costs associated with certain locations. Unlike taxes, the Energy Surcharge is not collected at the time of booking but is secured by credit card during check-in at the resort, and is processed upon check-out.

#### **Miscellaneous Government Taxes**

The Virgin Islands Revenue Enhancement and Economic Recovery Act of 2017 requires timeshare owners, guests of owners, and exchange guests to pay a \$25 fee per unit per night for the duration of their stay. In accordance with this law, WorldMark collects this fee upon check-in at applicable resorts.

#### **Service Turnover Tax and Environmental Levy**

The Fijian Government has instituted a mandatory Service Turnover Tax (STT) and Environment Levy (EL) on all owner and guest stays at WorldMark Fiji. These daily taxes are assessed in Fijian dollars and must be paid in full upon checkout.

#### **Onsite Charges at Non-WorldMark Resorts**

Any assessed taxes on reservations at WorldMark resorts are usually collected at the time of booking, however our affiliate resorts may have assessed taxes that are collected at the time of check-in. Please be aware that when booking a Wyndham Club Pass resort you may be asked to pay any assessed taxes upon arrival. Please contact the resort's front desk for specific information.

## Tax Rates

Resort	Transient Occupancy Tax (TOT)		Lodging Tax (LT)	Goods & Services Tax (GST)	Nightly Surcharge and Other Misc. Taxes and Fees
Anaheim*	Studio	\$25.33	15%		
	1 Bedroom	\$29.35			
	2 Bedroom	\$33.38			
	3 Bedroom	\$37.41			
	2 Bedroom Presidential	\$53.52			
	3 Bedroom Presidential	\$61.57			
	4 Bedroom Presidential	\$69.62			
Angels Camp	1 Bedroom	\$16.65	12%		
	2 Bedroom	\$17.98			
	3 Bedroom	\$19.31			
	2 Bedroom Penthouse	\$22.59			
	3 Bedroom Penthouse	\$24.08			
Arrow Point*			8%		
Austin*			17%		
Balboa Park*			10.5%		
Bass Lake*			11%		
Bear Lake*			12.2%		
Birch Bay*	Studio	\$7.11	10.6%		\$3 Nightly Surcharge on all payment options
	1 Bedroom	\$8.20			
	2 Bedroom	\$10.17			
	3 Bedroom	\$12.05			
	3 Bedroom Penthouse	\$20.07			
Bison Ranch*			6.4%		
Blaine*	1 Bedroom	\$9.06	10.6%		\$3 Nightly Surcharge on all payment options
	2 Bedroom	\$11.10			
	3 Bedroom	\$12.98			
Boulevard*			13%		
Branson*			12.3%		
Canmore-Banff*				9%	
Cascade Lodge*				16%	
Coral Baja*	Studio	\$2.05	3%		
	1 Bedroom	\$2.05			
	1 Bedroom Deluxe	\$2.12			
	2 Bedroom	\$2.46			
	2 Bedroom Penthouse	\$3.26			
	3 Bedroom Penthouse	\$3.66			
Deer Harbor*	Studio Deluxe Cottage	\$11.75	10.3%		
	1 Bedroom Cottage	\$15.19			
	1 Bedroom Suite	\$16.33			
	1 Bedroom	\$17.48			
	2 Bedroom Presidential	\$24.34			
	3 Bedroom Presidential	\$28.92			
Depoe Bay*	2 Bedroom	\$15.52	13.5%		
	3 Bedroom	\$18.66			
Discovery Bay*	2 Bedroom	\$10.25	11.1%		
	2 Bedroom Plus	\$11.15			
	2 Bedroom Deluxe	\$13.95			
Eagle Crest			9.5%		
Elysian Beach Resort					\$25 Misc. Tax & \$14 Energy Surcharge per night
Estancia*			12.3%		

Resort	Transient Occupancy Tax (TOT)		Lodging Tax (LT)	Goods & Services Tax (GST)	Nightly Surcharge and Other Misc. Taxes and Fees				
					STT/EL	Mon-Thurs	Fri-Sat	Sun	Weekly
Estes Park*	Studio Hotel	\$7.68	10.7%						
	1 Bedroom	\$8.87							
	1 Bedroom Deluxe	\$10.06							
	2 Bedroom Hotel	\$11.25							
	2 Bedroom	\$12.44							
	3 Bedroom	\$13.63							
	3 Bedroom Deluxe	\$18.38							
	3 Bedroom Presidential	\$30.27							
Fiji									
Galena*			11%						
Grand Lake			5.9%						
Havasu Dunes*			10.5%						
Indio*	Studio	\$8.57	13%						
	1 Bedroom	\$10.58							
	2 Bedroom	\$12.70							
	3 Bedroom	\$14.81							
	3 Bedroom Penthouse	\$19.10							
	3 Bedroom Presidential	\$22.44							
	4 Bedroom Presidential	\$28.03							
Inn at the Park*			12.5%						
Isla Mujeres*	Studio	\$4.49	3%**						
	1 Bedroom	\$6.02							
Kapa'a Shore*	1 Bedroom	\$9.41	17.9%						
	2 Bedroom	\$11.19							
Kihei*	Studio	\$9.41	17.4%						
	1 Bedroom	\$9.41							
	2 Bedroom	\$11.19							
	3 Bedroom	\$12.96							
Kona*	1 Bedroom	\$9.41	14.9%						
	2 Bedroom	\$11.19							
Lake Chelan Shores*	1 Bedroom Suite	\$6.23	11.3%						
	1 Bedroom	\$7.00							
	2 Bedroom	\$9.20							
Lake House*	1 Bedroom Deluxe	\$12.56	11.3%						
	3 Bedroom	\$16.32							
	3 Bedroom Deluxe	\$18.84							
	3 Bedroom Lake View	\$17.58							
	3 Bedroom Deluxe Lake View	\$20.09							
Lake of the Ozarks*			10.7%						
Lake Tahoe*			14%						\$5 Nightly Surcharge on cash rental payment options
La Paloma*	2 Bedroom	\$6.36	5%						
Leavenworth*	2 Bedroom	\$11.55	11.5%						
Long Beach*	Studio	\$12.15	11.3%						
	1 Bedroom	\$13.40							
	2 Bedroom	\$15.47							
	3 Bedroom	\$17.93							
	3 Bedroom Presidential	\$35.91							

Resort	Transient Occupancy Tax (TOT)		Lodging Tax (LT)	Goods & Services Tax (GST)	Nightly Surcharge and Other Misc. Taxes and Fees
Marble Falls*			13%		
Marina Dunes*	2 Bedroom	\$26.66	14%		
Mariner Village*	1 Bedroom	\$9.28	12%		
	2 Bedroom	\$11.51			
McCall*			15%		
Midway*			13%		
Mission Valley*			12.5%		
Moab*			14.9%		
New Braunfels*			13%		
Pagosa*	1 Bedroom	\$4.77	8.9%		
	1 Bedroom Suite	\$4.77			
	2 Bedroom Deluxe	\$9.14			
	2 Bedroom Loft	\$10.87			
Palm Springs*			14.5%		
Park City*			10.7%		
Pinetop*			12.3%		
Pismo Beach	1 Bedroom	\$20.59	14.5%		
Plaza Resort & Spa*			14.5%		
Portland - Waterfront Park			16%		
Rancho Vistoso*	Studio	\$6.82	12%		
	1 Bedroom	\$7.21			
	2 Bedroom	\$7.95			
	3 Bedroom	\$8.69			
	3 Bedroom Penthouse	\$11.07			
Red River*			13.8%		
Reno*			13.5%		\$2 Nightly Surcharge on cash rental payment options
Rocky Mountain Preserve*	Studio	\$10.51	10%		
	1 Bedroom Deluxe	\$12.74			
	2 Bedroom Deluxe	\$14.96			
	2 Bedroom Presidential Casita	\$28.29			
	3 Bedroom Presidential Casita	\$32.74			
	3 Bedroom Presidential Casita	\$32.74			
	4 Bedroom Presidential Casita	\$38.29			
Running Y*			9.5%		
San Francisco*			16.25%		
Santa Fe*	Hotel	\$9.05	15.4%		
	Compact Studio	\$11.21			
	Compact 1 Bedroom	\$11.50			
	1 Bedroom	\$12.80			
Scottsdale*			14%		
Seaside	Studio	\$11.44	12.5%		
	1 Bedroom	\$13.35			
	2 Bedroom	\$15.25			
	3 Bedroom	\$20.98			
	3 Bedroom Penthouse	\$24.79			
Seventh Mountain Resort			9.5%		
Solvang*	Studio	\$13.16	12%		
	1 Bedroom	\$16.25			
	2 Bedroom	\$16.87			
	3 Bedroom	\$19.59			
	2 Bedroom Penthouse	\$25.89			
	3 Bedroom Penthouse	\$29.10			

Resort	Transient Occupancy Tax (TOT)		Lodging Tax (LT)	Goods & Services Tax (GST)	Nightly Surcharge and Other Misc. Taxes and Fees
South Mountain Preserve*			12.5%		
South Shore*			14%		\$5 Nightly Surcharge on cash rental payment options
Spencer Street*			13%		
Stablewood Springs Resort*			6%		
St. George*			12.3%		
Steamboat Springs*	1 Bedroom	\$5.60	11.4%		
	1 Bedroom Deluxe	\$7.90			
	2 Bedroom	\$6.93			
	2 Bedroom Deluxe	\$10.20			
	2 Bedroom Penthouse	\$14.80			
	2 Bedroom Presidential	\$19.40			
	3 Bedroom	\$8.26			
	3 Bedroom Deluxe	\$11.74			
	3 Bedroom Presidential	\$22.47			
Sundance*				16%	
Surfside Inn*	1 Bedroom	\$6.37	10.1%		
	2 Bedroom	\$8.33			
Taos*			13.6%		
The Camlin*	Studio	\$14.16 <sup>^</sup>	15.7% <sup>^</sup>		
	Studio Plus	\$15.90 <sup>^</sup>			
	1 Bedroom	\$18.87 <sup>^</sup>			
	2 Bedroom	\$22.88 <sup>^</sup>			
	2 Bedroom Deluxe	\$24.63 <sup>^</sup>			
2 Bedroom Penthouse	\$26.37 <sup>^</sup>				
The Canadian*				16%	
Tropicana Avenue*			13%		
Valley Isle*	Studio	\$9.41	17.4%		
	1 Bedroom	\$9.41			
	2 Bedroom	\$11.19			
Victoria*				16%	
West Yellowstone*	Studio	\$5.03	12%		
	1 Bedroom	\$5.42			
	2 Bedroom	\$6.45			
	3 Bedroom	\$7.08			
	3 Bedroom Presidential	\$13.22			
Windsor*	Studio	\$15.79	14%		
	1 Bedroom	\$19.54			
	2 Bedroom	\$19.83			
	3 Bedroom	\$23.29			
	3 Bedroom Deluxe	\$27.03			
	3 Bedroom Penthouse	\$34.53			
Wolf Creek*			11.8%		
Zihuatanejo*	Hotel	\$2.64	3%		
	Studio Hotel	\$3.31			
	Studio	\$4.11			
	Studio Deluxe	\$4.25			
	1 Bedroom Penthouse	\$5.72			
	1 Bedroom Presidential	\$7.46			
Resorts in Australia				10%	
Resorts in New Zealand				15%	

\* Indicates Lodging Tax is assessed on cash housekeeping charges

\*\*Rate includes a \$1.38 nightly Environmental Sanitation Tax.

<sup>^</sup>Rate is inclusive of the Seattle Convention and Trade Center Tax.