#### **Tax Information**

#### 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 (TOT)**

At certain resorts, a Transient Occupancy Tax is charged on a per night and room size basis on all reservations booked with credits.

# Credit Conversion Tax (CCT) - NEW

When using credits at certain resorts, the credits used are converted to a dollar amount using a cents per credit formula. The dollar amount is then taxed a percentage amount similar to Lodging or GST Tax. The bonus time rate is currently used for conversion.

# Lodging Tax (LT)

At certain resorts, a Lodging Tax 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 (GST)

Similar to Lodging Tax, a Goods and Services Tax 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.

#### Sales Tax (ST) - NEW

Certain tax jurisdictions require a state or local sales tax to be paid on reservations booked with a cash payment option such as bonus time, inventory special, or FAX time. Sales tax may also be assessed on cash housekeeping charges.

## Nightly Surcharge (NS)

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.

#### Other Miscellaneous Onsite Charges

#### **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.

#### 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	Tax Name	Tax Type	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
			Studio	\$28.86		
			1 Bedroom	\$33.45		
			2 Bedroom	\$38.04		
Anaheim	City TOT	TOT	3 Bedroom	\$42.62		
Ananeiii			2 Bd Presidential	\$60.98		
			3 Bd Presidential	\$70.15		
			4 Bd Presidential	\$79.33		
	City Lodging Tax*	LT		15%*	15%	
			1 Bedroom	\$18.06		
			2 Bedroom	\$19.39		
	City TOT	TOT	3 Bedroom	\$20.72		
Angels Camp			2 Bd Penthouse	\$24.00		
			3 Bd Penthouse	\$25.49		
	City Lodging Tax	LT		12%	12%	
	State Sales Tax*	ST		6%*		
Arrow Point	Travel & Convention Tax*	LT		2%*	8%	
	City Lodging Tax			11%		
Austin	State Lodging Tax	LT		6%	17%	
Balboa Park	Tourism Marketing District Tax*	LT		10.5%*	10.5%	
	County TOT*			9%*		
Bass Lake	Tourism Business Improvement Assessment*	LT		2%*	11%	
Bear Lake	State Lodging Tax*	LT		5.57%*	13.52%	
bear Lake	State Sales Tax*	ST		7.95%*	13.52%	
	State Lodging Tax*	LT		10.8%*	10.8%*	
Birch Bay	State TOT*	CCT		10.8%*	10.8%*	
	Tourism Surcharge	NS		\$3.00		
Bison Ranch	Arizona Transaction Privilege Tax*	LT		6.38%*		
	State Lodging Tax*	LT		10.8%*	10.8%*	
Blaine	State TOT*	CCT		10.8%*	10.8%*	
	Tourism Surcharge	NS		\$3.00		
Boulevard	County Lodging Tax*	LT		13%*	13%	
	State Sales Tax*	ST		8.35%*		
Branson	City Tourism Tax*	LT		4%*	12.35%	
	Tourism Levy*	LT		4%*		
Canmore-Banff	GST*	GST		5%*	9%	
	GST*	GST		5%*		
Cascade Lodge	Municipal and Regional District Tax*	LT		3%*	16%	
	Provincial Sales*	LT		8%*		
	1 Tovincial dates		Studio	\$5.33*+		
			1 Bedroom	\$5.33*+		
			1 Bd Deluxe	\$5.43*+		
Coral Baja	State TOT	TOT	2 Bedroom	\$5.43*+		
Coral Baja			2 Bd Penthouse	\$7.16*+		
			3 Bd Penthouse	\$7.77*+		
	State Lodging Tax*	LT	3 Bu Feriulouse	4%*	4%	
Deer Harbor	State Lodging Tax*	LT		10.4%*	10.4%	
	State TOT*	CCT	O Dodan	10.4%*	10.4%	
Depoe Bay	City TOT*	TOT	2 Bedroom	\$17.69		
			3 Bedroom	\$21.26		

Resort	Tax Name	Тах Туре	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
Depoe Bay cont.	City Lodging Tax	LT		12%	13.5%	
Верос Вау сопт.	State Lodging Tax	LT		1.5%	10.070	
Discovery Bay	State Lodging Tax*	LT		11.1%*	11.1%	
	State TOT*	CCT		11.1%*	11.1%	
Eagle Crest	State Lodging Tax*	LT		1.5%*	9.5%	
<u> </u>	County Lodging Tax	LT		8%		
Elysian Beach Resort						\$25 Misc. Tax & \$25 Energy Surcharge per night
Estancia	State Lodging Tax*	LT		5.57%*	12.32%	
Estantia	State Sales Tax*	ST		6.75%*	12.5270	
	State Sales Tax*	CCT		8.7%*		
Estes Park	Local Marketing District Tax*	CCT		5.5%*	14.2%	
LStC3 Falk	State Sales Tax*	ST		8.7%*		
	Local Marketing District Tax*	LT		5.5%*	14.2%	
Galena	Hotel Operators Occupation Tax*	LT		6%*	11%	
	Hotel and Motel Tax*	LT		5%*		
Grand Lake	State Sales Tax	ST		6.2%	6.2%	
Havasu Dunes	Arizona Transaction Privilege Tax*	LT		10.5%*	10.5%	
			Studio	\$9.55		
			1 Bedroom	\$11.80		
			2 Bedroom \$14.16			
Indio	City TOT	TOT	3 Bedroom	\$16.51		
			3 Bd Penthouse	\$21.29		
			3 Bd Presidential	\$25.02		
			4 Bd Presidential	\$31.25		
	City Lodging Tax*	LT		13%*	13%	
Inn at the Park	TOT/Tourism Marketing District Tax*	LT		10.5%*	12.5%	
	Tourism Marketing District Tax/Assessment*	LT		2%*		
	State TOT	TOT	Studio	\$8.17**		
Isla Mujeres			1 Bedroom	\$11.22**		
	State Lodging Tax*	LT		5%*	5%	
	State Transient Accommodation	тот	1 Bedroom	\$8.29		
	Tax		2 Bedroom	\$9.86		
	County Transient Accommodation Tax	TOT	1 Bedroom 2 Bedroom	\$2.43 \$2.89		
Kapa'a Shore	General Excise Tax*	ST	2 Beuroom	4.712%*		
παρα α οποιε	State Transient	31		4.11∠70"		
	Accommodations Tax*	LT		10.25%*	17.962%	
	County Transient Accommodations Tax*	LT		3%*		
			Studio	\$8.29		
	State Transient Accommodation	ТОТ	1 Bedroom	\$8.29		
	Tax		2 Bedroom	\$9.86		
Mir =:			3 Bedroom	\$11.43		
Kihei	On with To a start		Studio	\$2.43		
	County Transient Accommodation Tax	тот	1 Bedroom	\$2.43		
	Accommodation rax		2 Bedroom 3 Bedroom	\$2.89 \$3.34		
	General Excise Tax*	ST	3 Deuroom	\$3.34 4.712%*		
	General Excise 1dx	JI		→./ ±∠%"	I	

Resort	Tax Name	Тах Туре	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
Kihei cont.	State Transient Accommodations Tax*	LT		10.25%*	17.962%	
	County Transient Accommodations Tax*	LT		3%*		
	State Transient Accommodation	ТОТ	1 Bedroom	\$8.29		
	Tax		2 Bedroom	\$9.86		
	County Transient Accommodation Tax	TOT	1 Bedroom	\$2.43 \$2.89		
Kona	General Excise Tax*	ST	2 Bedroom	4.712%*		
Nona	State Transient	31		4.712/0"		
	Accommodations Tax*	LT		10.25%*	17.962%	
	County Transient					
	Accommodations Tax*	LT		3%*		
	State Lodging Tax*	LT		11.4%*	11.4%	
Lake Chelan Shores	State TOT*	CCT		11.4%*	11.4%	
Lata Haran	State Lodging Tax*	LT		11.4%*	11.4%	
Lake House	State TOT*	CCT		11.4%*	11.4%	
Lake of the Ozarks	State Sales Tax*	ST		8.225%*	11 225%	
Lake of the Ozarks	County Lodging Tax*	LT		3%*	11.225%	
Lake Tahoe	County Lodging Ta*x	LT		14%*	14%	
Lake Talloe	Tourism Surcharge	NS		\$5.00		
La Paloma	State TOT	TOT	2 Bedroom	\$7.25		
Ed i dioma	State Lodging Tax*	LT		5%*	5%	
Leavenworth	State Lodging Tax*	LT		11.6%*	11.6%	
	State TOT*	CCT		11.6%*	11.6%	
Long Beach	State Lodging Tax*	LT		11.3%*	11.3%	
	State TOT*	CCT		11.3%*	11.3%	
Marble Falls	City Lodging Tax	LT		7%	13%	
	State Lodging Tax	LT		6%		
Marina Dunes	City TOT	TOT	2 Bedroom	\$28.18	4.40/	
	City Lodging Tax*	LT		14%*	14%	
Mariner Village	State Lodging Tax* State TOT*	LT CCT		12%* 12%*	12% 12%	
	State 101* State Sales Tax*	ST		6%*	12%	
	City Sales Tax*	ST		1%*		
McCall	Travel & Convention Tax*	LT		2%*	15%	
	City Lodging Tax*	LT		6%*		
	State Lodging Tax*	LT		5.57%*		
Midway	State Sales Tax*	ST		8.35%*	13.92%	
	TOT/Tourism Marketing District Tax*	LT		10.5%*	10.5%	
Mission Valley	Tourism Marketing District Tax/Assessment*	LT		2%*	12.5%	
Moab	State Lodging Tax*	LT		6.07%*	14.92%	
IVIUdD	State Sales Tax*	ST		8.85%*	14.3270	
New Braunfels	City Lodging Tax	LT		7%	13%	
NOW DIGUITION	State Lodging Tax	LT		6%	13/0	
	State Sales Tax*	CCT		6.9%*	8.9%	
Pagosa	County Lodging Tax*	CCT		2%*	=:=:v	
- 0	State Sales Tax*	ST		6.9%*	8.9%	
	County Lodging Tax*	LT		2%*		
D. I. O	City Lodging Tax*	LT		11.5%*	4.50	
Palm Springs	Tourism Business Improvement Assessment*	LT		3%*	14.5%	
Park City	State Lodging Tax*	LT		3.32%*	10.77%	
	State Sales Tax*	ST		7.45%*		

Resort	Tax Name	Тах Туре	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
Pinetop	Arizona Transaction Privilege Tax*	LT		12.38%*	12.38%	
	City TOT	TOT	1 Bedroom	\$23.46		
Pismo Beach	City Lodging Tax	LT		12.5%	14.50/	
	City Assessment	LT		2%	14.5%	
	City Lodging Tax*	LT		11.5%*		
Plaza Resort & Spa	Tourism Business Improvement Assessment *	LT		3%*	14.5%	
	State Lodging Tax*	LT		1.5%*		
	County Lodging Tax	LT		5.5%	1	
Portland - Waterfront Park	City Lodging Tax	LT		6%	16%	
	Tourism Improvement District	LT		3%		
	Tourism Improvement Biothet		Studio	\$7.16		
			1 Bedroom	\$7.54		
	In Lieu of Bed Tax	TOT	2 Bedroom	\$8.28		
	III Eled of Bed Tax	101	3 Bedroom	\$9.03		
Rancho Vistoso			3 Bd Penthouse	\$11.40		
	Avisona Transportion Drivillage		3 Bu Pentilouse	\$11. <del>4</del> 0		
	Arizona Transaction Privilege Tax*	LT		6.05%*	12.05%	
	In Lieu of Bed Tax*	LT		6%*		
Red River	Gross Receipts Tax*	LT		8.92%*	13.92%	
	Local Lodging Tax*	LT		5%*		
Reno	Operators Transient Lodging Tax*	LT		13.5%*	13.5%	
	Tourism Surcharge	NS		\$2.00		
	State Sales Tax*	CCT		8.2%*	10%	
Daalii Marintaia Duarania	County Lodging Tax*	CCT		1.8%*	10%	
Rocky Mountain Preserve	State Sales Tax*	ST		8.2%*	4.00/	
	County Lodging Tax*	LT		1.8%*	10%	
Dunning V	State Lodging Tax*	LT		1.5%*	0.5%	
Running Y	County Lodging Tax*	LT		8%*	9.5%	
	City Lodging Tax*	LT		14%*		
San Francisco	Moscone Expansion District*	LT		1.25%*	16.5%	
	Tourism Improvement District*	LT		1.25%*		
			Hotel	\$10.31		
	0:: 707	<b>TOT</b>	Compact Studio	\$12.77		
	City TOT	TOT	Compact 1 Bd	\$13.10		
Santa Fe			1 Bedroom	\$14.58		
	Gross Receipts Tax*	LT		8.18%*		
	City Lodging Tax*	LT		7%*	15.18%	
Scottsdale	Arizona Transaction Privilege Tax*	LT		14.02%*	14.02%	
			Studio	\$13.06		
			1 Bedroom	\$15.23		
	City TOT	TOT	2 Bedroom	\$17.40		
		-	3 Bedroom	\$23.94		
Seaside			3 Bd Penthouse	\$28.29		
	City Lodging Tax	LT	2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	10%		
	County Lodging Tax*	LT		1%*	12.5%	
	State Lodging Tax*	LT		1.5%*		
		LT		1.5%*		
				T.0/0"	0.5%	
Seventh Mountain Resort	State Lodging Tax*				9.5%	
Seventh Mountain Resort	County Lodging Tax  City TOT	LT	Studio	8% \$15.00	9.5%	

Resort	Tax Name	Тах Туре	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
			2 Bedroom	\$19.22		WHOSE TUXOS UND TOOS
Solvang cont.			3 Bedroom	\$22.32		
	City TOT	TOT	2 Bd Penthouse	\$29.50		
			3 Bd Penthouse	\$33.16		
	City Lodging Tax*	LT	3 Bu i cittiousc	12%*	12%	
	Arizona Transaction Privilege					
South Mountain Preserve	Tax*	LT		12.5%*	12.5%	
South Shore	County Lodging Tax*	LT		14%*	14%	
	Tourism Surcharge	NS		\$5.00		
Spencer Street	County Lodging Tax*	LT		13%*	13%	
Stablewood Springs Resort	State Lodging Tax	LT		6%	6%	
St. George	State Lodging Tax*	LT		5.57%*	12.32%	
	State Sales Tax*	ST		6.75%*		
	State Sales Tax*	CCT		3.9%*	<b>5.0</b> 0/	
	Local Marketing District Tax*	ССТ		2%*	5.9%	
Steamboat Springs	Local Marketing District Tax*	LT		2%*	00.4%	
	State Sales Tax*	ST		3.9%*	20.4%	
	Local Retail Sales Tax*	ST		14.5%*		
	GST*	GST		5%*		
Sundance	Municipal and Regional District Tax*	LT		3%*	16%	
	Provincial Sales*	LT		8%*		
	State Lodging Tax*	LT		10.1%*	10.1%	
Surfside Inn	State TOT*	CCT		10.1%*	10.1%	
_	Gross Receipts Tax*	LT		8.675%*		
Taos	Local Lodging Tax*	LT		5%*	13.675%	
	State Lodging Tax*	CCT		15.7%^*	15.7%^	
The Camlin	State TOT*	LT		15.7%^*	15.7%^	1
	GST*	GST		5%*		
The Canadian	Municipal and Regional District Tax*	LT		3%*	18.5%	
	Major Events MRDT*	LT		2.5%*		
	Provincial Sales*	LT		8%*		
Tropicana Avenue	County Lodging Tax*	LT		13%*	13%	
	Provincial Sales*	LT		8%*		
	Municipal and Regional District				4.007	
Victoria	Tax*	LT		3%*	16%	
	GST*	GST		5%*		
			Studio	\$5.73		
			1 Bedroom	\$6.18		
West Yellowstone	Local TOT	TOT	2 Bedroom	\$7.34		
			3 Bedroom	\$8.06		
			3 Bd Presidential	\$15.07		
West Yellowstone cont.	Lodging Facility Sales and Use Tax*	LT		8%*	12%	
	Local Lodging Tax*	LT		4%*		
			Studio	\$17.99		
			1 Bedroom	\$22.26		
	City TOT	тот	2 Bedroom	\$22.59		
Windsor	City 101	101	3 Bedroom	\$26.53		
			3 Bd Deluxe	\$30.80		
			3 Bd Penthouse	\$39.34		
	City Lodging Tax*	LT		14%*	14%	

Resort	Tax Name	Tax Type	Suite Size	Tax Amount	Total Percent	Nightly Surcharge and Other Misc. Taxes and Fees
Wolf Creek	State Lodging Tax*	LT		4.57%*	11.82%	
Woll Gleek	State Sales Tax*	ST		7.25%*	11.0270	
	State TOT	тот	Hotel	\$3.01		
			Studio Hotel	\$3.77		
			Studio	\$4.68		
Zihuatanejo			Studio Deluxe	\$4.84		
			1 Bd Penthouse	\$6.51		
			1 Bd Presidential	\$8.50		
	State Lodging Tax*	LT		3%*	3%	
Resorts in Australia				10%		
Resorts in New Zealand				15%		

 $<sup>\</sup>mbox{\ensuremath{^{\star}}}$  Indicates GST/Lodging Tax/Sales Tax is assessed on cash housekeeping charges

<sup>\*\*</sup>Rate includes a \$1.55 nightly Environmental Sanitation Tax.

<sup>\*+</sup> Rate is includes a \$1.81 nightly Environmental Sanitation Tax

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