CITY OF PISMO BEACH

Transient Occupancy Tax (TOT) Return Form

Every person providing transient lodging for remuneration in the City of Pismo Beach must collect a tax of eleven percent (11%) on the rent paid, unless that rent qualifies for exclusion or exemption (attach a copy of exemption forms). All allowable exclusions and exemptions must accompany this return form. The tax is due on or before the last day of the month following the close of each monthly period, even if there was no rental occupancy. For failure to pay by the amount by the due date, the lodging provider is subject to paying a penalty on the tax due. The initial penalty is ten percent (10%) of the amount due. Further delinquency of 30 days after the delinquent date is subject to an additional penalty of ten percent (10%). In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one half of one percent (0.5%) per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became due until paid. This Return must be received (with or without payment) by the due date to avoid a $200 late filing penalty. Change of ownership, suspension, or disposal of business must be reported to us immediately.

Lodging Establishment Name and Address _____

Reporting Period (MM / YYYY) _____

Number of Rooms Rented During the Period _____

Number of Rooms Available During the Period _____

This return is subject to audit:

1. Gross Rent Paid for Lodging		1. $ _____
2. Less Allowable Deductions (a) Rent for occupancy by permanent residents (one who occupies or has right of occupancy at least 30 consecutive days) (b) Other exemptions (Exemption document must be included.)	2a. $ _____ 2b. $ _____	
3. Net Taxable Rent: (Line 1 minus Line 2a & 2b)		3. $ _____
4. Transient Occupancy Tax (11% or 0.11 x Line 3)		4. $ _____
5. LBID (1% or 0.01 x Line 3, Net Taxable Rent)		5. $ _____
6. LBID2 (1% or 0.01 x Line 3, Net Taxable Rent)		6. $ _____
7. SLOTMD (1.5% or 0.015 x Line 3, Net Taxable Rent)		7. $ _____
8. TOT Penalty (Line 3 x 10% or 0.10 applied if not paid by the last day of the month due. If paid 30 days after the initial delinquency date, add an additional 10% to the tax due.)		8. $ _____
9. TOT Interest (Line 3 x 0.5% or 0.005 applied if not paid by the last day of the month		9. $ _____
10. Delinquent Filing Penalty: $200.00 if late filing		10. $ _____
TOTAL AMOUNT DUE (Add Line 4 through Line 10)		**TOTAL $** _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

_____ _____

Signature Date

_____ _____

Print Name Title

Please make check payable to: **City of Pismo Beach**

Mail to: City of Pismo Beach
760 Mattie Rd
Pismo Beach, CA 93449
Need assistance?
Email us at: TOT@pismobeach.org or call us at: (805) 773-4655

** Term Exclusion: For stays of more than thirty (30) continuous days or 30 consecutive days stay. In the absence of a prior written contract, the tax must be collected for the first 30 days.