



City of Pismo Beach, pismobeach.org

TOT, LBID, & TMD FORM – Monthly Tax/Assessment Return Form

Transient Occupancy Tax (TOT) (10%), Lodging Business Improvement District (LBID) Assessment (2%), SLO County Tourism Marketing District (TMD) Assessment (1%)

City of Pismo Beach Municipal Code Chapters 3.20 & 3.26, and California State Government Code

This TOT/LBID/TMD Return is due to the Tax Collector on or before the last day of the month following the ending date of the reporting month. NOTE: "Rent" includes ALL consideration charged, whether or not received, for occupancy of space in a hotel – including room rate, non-optional fees, and utility surcharges."

Property Information

Table with 5 columns: Lodging Property Name, Account No., Email Address, TOT/LBID/TMD Reporting Period, Month (MM), Year (YYYY)

Occupancy

Table with 2 columns: A. Total Rental Units at Property, B. Total Rental Unit-Nights Rented

Tax and Assessments

Table with 2 columns: Item number and description, and amount. Items include rental receipts, exemptions, and various taxes/assessments.

Penalties & Interest (if applicable)

Table with 2 columns: Item number and description, and amount. Items include delinquent filing and payment penalties, interest, and total penalties.

Total Payment

Make check payable to: City of Pismo Beach

Table with 2 columns: 10 Total to be Paid (Sum of Items 8 and 9e)

Certification

I HEREBY CERTIFY: That I have examined this report, and that the statements made and the figures shown herein and in any attached documents are to the best of my knowledge and belief a true and complete return, made good faith for the period stated above.

Signature:

Name:

Title: (Manager, Owner, Agent or Officer of Corporation)



City of Pismo Beach

760 Mattie Road

Pismo Beach, CA 93449

Email: TOT@pismo beach.org

Phone: 805.773.4655

RETAIN COPIES OF ALL FORMS SUBMITTED

TOT, LBID, TMD Form Deadlines and Information

Deadline and Late Fees:

- A completed TOT/LBID/TMD Return form is due each month you are doing business, whether or not any tax payment is due. You continue to be obligated to file a TOT/LBID/TMD forms each month unless we are notified in writing that you are no longer doing business, have sold your business, or are no longer operating as a hotel or vacation rental. Any month that the property was not rented shall be reported indicating \$0 rents collected and \$0 taxes due. This Return must be received at City Hall (with or without payment) by due date to avoid \$200 late filing penalty. If the business is disposed of or suspended, a closing return must be filed immediately at the City of Pismo Beach, and the TOT and LBID & TMD Assessments due must be paid. Change of ownership cannot be recorded until this is done.
- Each form and payment is due in our office on or before the last day of the month following the report period (i.e. reporting month October is due no later than November 30th). If the last day of the month ends on a weekend or holiday, please ensure that the TOT/LBID/TMD Return form and payment is received in our office by 5:00pm before the weekend or holiday.
- If the Return and payment are received after the due date, a late payment penalty of 10% of TOT, LBID, & TMD Assessments will apply, plus interest of 0.5% per month, or fraction thereof, will be added after delinquent date, and an additional penalty of 10% will be added if late more than thirty days.

Change of Address/Business Information: A change of address or business information must be reported immediately to the City of Pismo Beach Finance Division.

For more information, please refer to the City's website for the Municipal Code Chapter 3.20 Transient Occupancy Tax and Chapter 3.26 for the Lodging Business Improvement District.

Monthly Tax/Assessment Return Form INSTRUCTIONS

Occupancy (A, B)

- For **Hotels and Motels**, indicate the total number of **room-nights** rented during the month.
- For **RV Parks**, indicate the total number of **space-nights** rented during the month.
- For **Vacation Rentals**, indicate the total number of **unit-nights** rented during the month.
- Include all Exclusion and Exemption rentals. Do NOT include "complimentary" room-nights.