



City of Arroyo Grande

300 E. Branch St.
 Arroyo Grande, CA 93420
 Phone: 805-473-5430
 FAX: 805-473-0386

TRANSIENT OCCUPANCY TAX and TOURISM ASSESSMENTS

By authority of the City of Arroyo Grande Municipal Code

Sec. 3.24 – "Transit Occupancy Tax"

Sec. 3.46 – "Tourism Business Improvement District"

County of San Luis Obispo Board of Supervisors Resolution 2012-153

This report is due on or before the last day of the month following the ending date of the reporting period. Taxes not paid in full by the due date are subject to penalties and interest. To file this report and make payment, please mail the completed form along with remittance to:

City of Arroyo Grande, Administrative Services Dept., 300 E. Branch St., Arroyo Grande, CA 93420.

Additional copies of this form are available for printing online at www.arroyogrande.org.

REPORTING PERIOD: _____	to	_____	DUE DATE: _____	(30 days)
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TAX AND ASSESSMENT COMPUTATION

(1) Gross room receipts for reporting period	\$
(2) Receipts for rooms exempted by Municipal Code <i>Sec. 3.24.040 & 3.46.050 (See back of form)</i>	-
(3) Net taxable receipts – Subtract line (2) from line (1)	
(4) AMOUNT OF T.O.T. – Multiply line (3) by 10% (.10)	
(5) AMOUNT OF AGTBID ASSESSMENT – Multiply line (3) by 2% (.02)	
(6) AMOUNT OF COUNTY TOURISM MARKETING DISTRICT ASSESSMENT – Multiply line (3) by 1.5% (.015)	
(7) Penalty – Add 10% (.10) of line (4) plus line (5) plus line (6) for each month tax is not remitted after The initial due date (30 days following the end of the reporting period). <i>Sec 3.24.080 & 3.46.090</i>	
(a) Enter number of months delinquent	
(b) Enter Penalty per month - 10% (.10) of line (4) + line (5) + line (6)	
(c) Total Penalty – (7a) multiplied by (7b)	
(8) Interest – Add ½% (.005) of line (4) plus line (5) plus line (6) for each month tax is not remitted after the initial date (30 days following the end of the reporting period) <i>Sec 3.24.080 & 3.46.090 (See back of form)</i>	
(a) Enter number of month delinquent (Same as 7a)	
(b) Enter Interest per month – ½% (.005) of line (4) + line (5) + line (6)	
(c) Total Interest – (8a) multiplied by (8b)	
(9) TOTAL AMOUNT DUE – Add lines (4), (5), (6), (7c), (8c) - Payable to <i>City of Arroyo Grande</i>	\$

I declare under penalty of making a false declaration that I am authorized to make this statement, and that to the best of my knowledge and belief it is a true, correct and complete statement made in good faith for the period stated in compliance with the provisions of the Arroyo Grande City Ordinance.

Signature of Operator or Agent: _____ **Title:** _____

Name of Business: _____ **Date:** _____

Address of Business: _____

3.24.040 Exemptions.

No tax shall be imposed upon:

- A. Any person as to whom, or any occupancy as to which, it is beyond the power of the city to impose the tax provided for in this chapter;
- B. Any federal and state officer or employee when on official business; or
- C. Any officer or employee of a foreign government who is exempt by reason of an express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefore, made at the time the rent is collected and under penalty of perjury, upon a form prescribed by the tax administrator. (Prior code § 3-3.304)

3.24.080 Penalties and interest.

A. Original Delinquency. Any operator who shall fail to remit any tax imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten (10) percent of the tax in addition to the amount of the tax.

B. Continued Delinquency. Any operator who shall fail to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty in the amount of ten (10) percent of the tax in addition to the amount of the tax and the ten (10) percent first imposed.

C. Fraud. If the tax administrator shall determine that the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty in the amount of twenty-five (25) percent of the amount of the tax shall be added thereto in addition to the penalties set forth in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who shall fail to remit any tax imposed by the provisions of this chapter shall pay interest at the rate of one-half of one percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

E. Penalties Merged with Tax. Every penalty imposed, and such interest as accrues, pursuant to the provisions of this section shall become a part of the tax required to be paid by the provisions of this chapter. (Prior code § 3-3.308)

3.46.050 Levy of assessment, reporting and exemptions.

The AGTBID shall include all lodging businesses located within the AGTBID boundaries. The assessment to be levied on all lodging businesses within the AGTBID boundaries shall be based upon two percent (2%) of the rent charged by the operator per occupied room per night for all transient occupancies. The assessment shall be collected quarterly, based on two percent (2%) of the rent charged by the operator per occupied room per night in revenues for the previous quarter. New lodging businesses within the boundaries shall not be exempt from the levy of assessment authorized by Section 36531 of the law. Assessments pursuant to the AGTBID shall not be included in the rent revenue for purpose of determining the amount of the assessment. The value of extended stays of more than thirty (30) consecutive calendar days shall be exempt from the levy of assessment.

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the director of administrative services, make a return to the director of administrative services. The director of administrative services may establish shorter reporting periods for any operator if he or she deems it necessary in order to insure collection of the assessment, and he or she may require further information in the return.

3.46.090 Delinquency, penalty and interest.

Any lodging business that fails to remit any assessment imposed by the chapter within the time required shall be subject to the following:

A. Original Delinquency. Any operator who shall fail to remit any assessment imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten percent (10%) of the assessment in addition to the amount of the assessment.

B. Continued Delinquency. Any operator who shall fail to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty in the amount of ten percent (10%) of the assessment in addition to the amount of the assessment and the ten percent (10%) first imposed.

C. Fraud. If it is determined that the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty in the amount of twenty-five percent (25%) of the amount of the assessment shall be added thereto in addition to the penalties set forth in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who shall fail to remit any assessment imposed by the provisions of this chapter shall pay interest at the rate of one-half of one percent per month, or fraction thereof, on the amount of the assessment, exclusive of penalties, from the date on which the remittance first became delinquent until paid. E. Penalties Merged with Assessment. Every penalty imposed, and such interest as accrues, pursuant to the provisions of this section shall become a part of the tax required to be paid by the provisions of this chapter.