

City of Pismo Beach

Reporting Guidelines for the new Lodging Business Improvement District ("LBID")

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1. As noted in the LBID Ordinance No. O-2009-008, the 1% LBID Assessment on all Transient Lodging Rentals will become effective on September 3, 2009.
2. A new Report Form – called the "TOT and LBID Form" - has been developed for reporting both the TOT and the LBID Assessment on one page (attached). This new form is very similar to the TOT Report Form that has been used for the past few years.
3. On the new "TOT and LBID Form", the Amount of Rent (Item 3 on the Form) that is subject to TOT Tax is the same as the Amount that is subject to the LBID Assessment.
4. The TOT Tax due (Item 4 on the Form) is 10% of the Amount of Rent on Item 3.
5. The LBID Assessment due (Item 5 on the Form) is 1% of the Amount of Rent on Item 3. (One small exception: Because LBID is not effective until September 3, 2009, for that month, only the Rentals revenues for the 28 days from September 3 to September 30 are assessed. The LBID Assessment due for September 2009 may be estimated as 28/30ths of 1% of the Total Rentals for September, or as 1% of the total Rentals for only the last 28 days of September (thus excluding Rentals for September 1 and 2).
6. The Total TOT and LBID Assessment due (Item 6) is the sum of the amounts on Item 4 (TOT) and Item 5 (LBID). Please make the check payable to: City of Pismo Beach.
7. As with the existing Transient Occupancy Tax ("TOT"), the new LBID Assessments will be due and payable to the City not later than the last day of the month that follows the reported month ("Due Date"). For example, the 1% LBID Assessment (and the 10% TOT) for Transient Rentals in September will be due and payable at City Hall not later than the last day of October. Do keep copies of all forms submitted.
8. Any Report Forms or payments due that are received after the Due Date will be subject to Late penalties and interest, as described on the Report Form.
9. Use the familiar two-part TOT Report Forms (that you should already have) to report and pay TOT (only) for Rentals in the two months of July and August 2009.
10. By August 20, the City will mail the new TOT and LBID Form to each known TOT Agent, along with copies of Exemption Forms (for Rentals beyond 30 days, etc.), and copies of the Municipal Code chapters for both TOT (3.20) and the LBID Assessment (3.26). Please start using the new Form to report the TOT and LBID Assessment for Rentals in September. Make additional blank photocopies of the new Form for your reports for subsequent months. The new Report Form (and Exemption Forms and Municipal Code Chapters) also will be available on the City's Website: [www.PismoBeach.org](http://www.PismoBeach.org).

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City of Pismo Beach  
 760 Mattie Road  
 Pismo Beach, CA 93449  
 Phone: 805-773-4655  
 Fax: 805-773-7065

**TOT and LBID FORM – for paying TRANSIENT OCCUPANCY TAX AND LBID ASSESSMENT**

Based on California State Government Code, and City of Pismo Beach Municipal Code, Chapters 3.20 and 3.26.

TOT and LBID Return for Rentals in the Month of: \_\_\_\_\_, \_\_\_\_\_. Period from: \_\_\_\_\_ to: \_\_\_\_\_

**NOTE: “Rent” includes ALL consideration charged, whether or not received, for the occupancy of space in a hotel – including room rate, non-optional “resort” fees, and utility surcharges.**

1. Total Rent Receipts from room / space rentals: \$ \_\_\_\_\_

2. EXEMPTIONS – Note: **Signed Exemption Form is Required**

2A. Rental Receipts for rooms / spaces occupied more than thirty consecutive days by the same person. \$ \_\_\_\_\_

2B. Rental Receipts for occupancies by any federal officer or employee when on official business, or any officer or employee of a foreign government who is exempt by federal law or international treaty \$ \_\_\_\_\_

2C. TOTAL EXCLUSIONS AND EXEMPTIONS (Sum of Items 2A and 2B, above) ..... \$ \_\_\_\_\_

3. AMOUNT OF RENT SUBJECT TO TOT TAX and LBID ASSESSMENT (Item 1 minus Item 2C)... \$ \_\_\_\_\_

4. **TOT TAX DUE** (10% of Item 3): \$ \_\_\_\_\_

5. **LBID ASSESSMENT DUE** (1% of Item 3): \$ \_\_\_\_\_

6. **TOTAL TOT and LBID ASSESSMENT DUE** (Sum of Items 4 and 5): \$ \_\_\_\_\_

7. PENALTIES & INTEREST:

7A. Delinquent Filing Penalty: \$200.00 if late filing \$ \_\_\_\_\_

7B. Delinquent Payment Penalty: 10% (1<sup>ST</sup> Month late) \_\_\_\_\_

7C. Additional Payment Penalty: 10% (2<sup>ND</sup> Month late) \_\_\_\_\_

7D. Interest @ ½% per full Month or partial Month late \_\_\_\_\_

7E. TOTAL PENALTIES & INTEREST (Sum 7A to 7D) \$ \_\_\_\_\_

8. **TOTAL TO BE PAID** (Sum of Items 6 and 7E) \$ \_\_\_\_\_

**PAY IN TIME TO AVOID PENALTIES PLEASE NOTE**

A. “DUE DATE”: THIS TOT AND LBID RETURN FORM AND PAYMENT ARE DUE ON OR BEFORE THE LAST DAY OF MONTH AFTER REPORT PERIOD.

B. ATTACH ALL ORIGINAL SIGNED EXEMPTION FORMS FOR ALL EXEMPTIONS CLAIMED. NO SIGNED FORM –EXEMPTION NOT VALID.

C. MAKE CHECK PAYABLE TO:  
CITY OF PISMO BEACH

D. PAY IN TIME TO AVOID PENALTIES. TOT / LBID RETURNS THAT ARE RECEIVED AT CITY HALL LATER THAN DUE DATE WILL BE CONSIDERED DELINQUENT or LATE.

E. RETURN MUST BE RECEIVED AT CITY HALL (WITH OR WITHOUT PAYMENT) BY DUE DATE TO AVOID A \$200 LATE FILING PENALTY.

F. LATE PAYMENT PENALTY OF 10% OF TOT TAX and LBID ASSESSMENT DUE, PLUS INTEREST OF ½% 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.

G. IF THE BUSINESS IS DISPOSED OF OR SUSPENDED, A CLOSING RETURN MUST BE FILED IMMEDIATELY AT THE CITY OF PISMO BEACH, AND THE TAX AND LBID ASSESSMENT DUE MUST BE PAID. CHANGE OF OWNERSHIP CANNOT BE RECORDED UNTIL THIS IS DONE.

H. CHANGE OF ADDRESS MUST BE REPORTED IMMEDIATELY TO THE CITY OF PISMO BEACH FINANCE DEPARTMENT.

For further details, see Pismo Beach Municipal Code Chapters 3.20 and 3.26

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 in good faith for the period stated above.

**Deliver or Mail - with Payment -**  
 this TOT and LBID form, completed and signed,  
 and all Original signed Exemption Forms

**To: City of Pismo Beach**  
 Finance Department  
 760 Mattie Road  
 Pismo Beach, CA 93449

Signature: \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Manager, Owner, Agent or Officer of Corporation