



**City of Arroyo Grande**

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

**TRANSIENT OCCUPANCY TAX**  
 By authority of the City of Arroyo Grande Municipal Code  
 Sec. 3.24 – "Transit Occupancy Tax"

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](http://www.arroyogrande.org).

<b>REPORTING PERIOD:</b> _____ to _____ <b>DUE DATE:</b> _____ <div style="text-align: right;">(30 days)</div>
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**TAX COMPUTATION**

(1) Gross room receipts for reporting period	\$
(2) Receipts for rooms exempted by Municipal Code <i>Sec. 3.24.040 (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) <b>Penalty</b> – Add 10% (.10) of line (4) 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</i>	
(a) Enter number of months delinquent	
(b) Enter Penalty per month - 10% of line (4)	
(c) Total Penalty – (5a) multiplied by (5b)	
(6) <b>Interest</b> – Add ½% (.005) of line (4) 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 (See back of form)</i>	
(a) Enter number of month delinquent (Same as 5a)	
(b) Enter Interest per month – ½% (.005) of line (4)	
(c) Total Interest – (6a) multiplied by (6b)	
(7) <b>TOTAL AMOUNT DUE</b> – Add lines (4), (5c), (6c) - 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 therefor, 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)