



Administrative Services Department
760 Mattie Road
Pismo Beach, CA 93449
Ph: (805) 773-4655 Fax: (805) 773-7065

July 1, 2018

Operators of Hotels and other Transient Lodging Providers

Re: **TOT, LBID, and TMD Compliance, Forms, City's website**

Dear Transient Lodging Providers:

Thank you for choosing Pismo Beach as your business location. We appreciate your business and hope to continue our long lasting relationship.

New! Electronic Communication, E-Filing, and New Information!

- Electronic Communication: We are now communicating with all our lodging properties via email rather than paper. We hope that this will allow us to communicate more effectively and timely. Last year was the last year that we mailed out paper forms and thus, we will not be mailing out forms this year. All future mass correspondence will occur via email such as this letter. We encourage you to e-file your TOT/LBID/TMD payments and any other forms are available on our website.
- **E-file your TOT/LBID/TMD forms and submit payments online with e-checks with no transaction fees! Instructions are available [here!](#)**
- Please include the lodging property name, the account number, and an appropriate email address on the TOT/LBID/TMD form as indicated.

Other important information

1. Lodging Property Name

Include the name of the lodging property or the property management company reporting TOT/LBID/TMD payments.

2. Account No.

Include the account number (business license number) for the lodging property or the property management company reporting TOT/LBID/TMD payments.

3. Email address

Please indicate the best email address to reach you for communication with your lodging property regarding TOT/LBID/TMD payments to the City.



4. Total Units at Property Information on Form

On the TOT/LBID/TMD form in box 1A, please include the total rental units available at the property. For RV Parks, indicate the total number of spaces available. For vacation rentals, indicate the total number of units available at the property/properties.

5. Rental Unit-Nights Information on Form

On the form in box 1B, please include the total rental unit-nights rented for the month. 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. Please include all exclusion and exemption rentals, but do not include "complimentary" room-nights.

For example:

For a 10 room hotel during September which has 30 days and 8 of the hotel rooms were filled for all 30 days, 2 rooms were rented for 15 days, and 1 room was rented for 10 days:

(8 rooms x 30 days) + (2 rooms x 15 days rented) + (1 room x 10 days) = 280 rental unit-nights rented

Number of rooms rented x Number of days rented
Number of rooms rented x Number of days rented
+ Number of rooms rented x Number of days rented

Total Rental Unit-Nights Rented

If you have any questions about these forms, please contact Kristin Bennet or Jana Eteddgue at 773-7011 in the Administrative Services Department at the City of Pismo Beach.

6. Ensure Compliance with TOT Municipal Code

At the top of the TOT/LBID/TMD-Form, please note that the first explanatory line reads:

"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."

For example, a transient lodging operator could charge \$100.00 for "rent" for the room, but the "housekeeping fee" is \$50 per night, the "towel fee" is \$10 per night, and the "energy surcharge" to use electricity in the room is \$10 per night. All the above "fees" are, in reality, part of the consideration charged for the occupancy of the room.

However, IF a fee is truly optional, and can be declined or avoided by guest (i.e., charges for items in the mini-bar), such charges that are truly optional for the guest staying in the selected room, and not charged automatically, are not a part of the "rent", and are not subject to TOT.

Below is an example of some non-optional fees that may currently be charged to guests that are subject to TOT, LBID, and TMD. This list is neither all-inclusive nor does the absences of a particular fee mean that it will be deemed an optional fee. Only if guests can decline the fee and



stay in the selected room, may the fee be deemed truly optional and exempt from collection as part of the “Rent”.

Room rate, reservation fee, water fee, towel fee, cleaning fee, pet fee, no-show fees, attrition/cancellation fees from group bookings, late check-out fees, no-show fees, extra person charges, resort fees, surcharges, utility surcharges, or any other non-optional fee, whether or not received, for occupancy of space in a hotel.

If you have any further questions about what is, or is not included in rent, please call Nadia Feeser, Administrative Services Director, or Susan West-Jones, Finance Manager, at 805-773-4655.

7. TOT, LBID, TMD Form Deadlines and Information

A completed TOT/LBID/TMD Return form is due each month you are doing business, whether or not any tax payment is due. 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 before the weekend or holiday. In accordance with California government code and the City of Pismo Beach Municipal Code, Chapter 3.20 and 3.26, you are required to file TOT/LBID forms on a monthly basis. 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.

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.

8. Check out our website at www.pismo beach.org for additional information about the City, TOT/LBID/TMD Forms, Ordinances, and more!

Please do not hesitate to email or call me, Nadia Feeser, if you have any questions regarding this letter. It is a pleasure doing business with you. Thank you!

Sincerely,



Nadia Feeser
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