

San Luis Obispo County Tourism Marketing District
Assessment Collection Process Summary

1. The collecting jurisdiction will determine whether to add a new line for the assessment to its existing TOT form, or create a new form solely for the assessment.
2. The collecting jurisdiction will determine whether the assessment can be paid in the same check as TOT, or whether a separate check is needed.
3. Upon formation of the District, all hotels will receive a letter instructing them on collections and remittance, which will include a copy of the remittance form.
4. Hotels will begin collecting the assessment on July 1, 2015. Hotels may choose to pass the assessment on to guests. The hotel is required to pay the assessment regardless of whether it is passed on to the guest.
5. Hotels will remit the assessment using the form provided at the same time and in the same manner as TOT.
6. The collecting jurisdiction will receive funds from the hotels on a monthly or quarterly basis, consistent with the TOT collection period.
7. Within thirty days of receiving funds from hotels, the collecting jurisdiction will forward the actual amount of assessment collected, minus two percent for administrative costs, to Visit SLO County. Payment may be made by check or EFT.

Assessment

1. The assessment is 1% of gross room rental revenue. The term “gross room rental revenue” as used herein means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, and property and services of any kind or nature, without deduction. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes. Any other charges, such as Internet access fees, resort fees, and room service shall only be considered a part of gross room rental revenue if they are subject to the local TOT.
2. The assessment is not collected on:
 - a. Stays of more than 30 consecutive days; nor
 - b. Stays by any officer or employee of a foreign government who is exempt by reason of Federal law or international treaty; nor
 - c. Stays by employees of Federal Credit Unions while on official credit union business; nor
 - d. Stays pursuant to contracts executed prior to July 1, 2015. A “contract” is a written and signed document between the lodging business and a room purchaser.

Delinquencies

1. It will be the responsibility of each jurisdiction to collect delinquent assessments. To ensure compliance with the Plan and assessment law, each jurisdiction shall provide a listing of the names of any delinquent businesses to Visit SLO County at the time payment is remitted.
2. The collection process for delinquent assessments can follow that which each jurisdiction uses to collect TOT.
3. Delinquent assessments shall be subject to the following penalties and interest, to be charged and collected by the jurisdiction:
 - a. Any business which fails to remit the assessment within the time required shall pay a penalty of ten percent of the amount of the assessment in addition to the amount of the assessment.
 - b. Any business which fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the assessment in addition to the amount of the assessment and the ten percent penalty first imposed.
 - c. If it is determined that nonpayment of any remittance is due to fraud, a penalty of twenty-five percent of the amount of the assessment shall be added thereto in addition to the above penalties.
 - d. In addition to the penalties imposed, any business which fails to remit any assessment 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 assessment first became delinquent until paid.
 - e. Every penalty imposed and such interest as accrues shall become part of the assessment required to be paid.