



# City of El Paso de Robles

"The Pass of the Oaks"

TRANSIENT OCCUPANCY TAX (TOT) RETURN  
SLO COUNTY TOURISM & MARKETING DISTRICT ASSESSMENT (SLOCTMD) RETURN  
PASO ROBLES TOURISM IMPROVEMENT ASSESSMENT DISTRICT (PRTID) RETURN  
Pursuant to Municipal Code, Chapter 3.26

## TRANSIENT OCCUPANCY TAX RETURN #

Period Ending: \_\_\_\_\_

Delinquent Date: \_\_\_\_\_

Due Date: \_\_\_\_\_ Payment is due on or before the last day of the month following the reporting period

(Payment and return must be received by our office on or before due date, post dates are not accepted)

BUSINESS NAME:

MAIL ADDRESS:

FIRM ADDRESS:

**Renew Online**  
[www.prcity.com/payments](http://www.prcity.com/payments)  
**Contact us at 805-237-3999**  
**For Acct # and Pin #**

## CALCULATION OF TAXES/ASSESSMENTS

1. GROSS RENT FOR OCCUPANCY OF ROOMS	1. \$
2. LESS ALLOWABLE EXEMPTIONS- Exemption Certificate must be completed	2. \$
3. TAXABLE RENTS (Line 1 Less Line 2)	3. \$

### 4. TAXES/ASSESSMENTS

4a. Transient Occupancy Tax – Complete applicable fields below, 10% or 11% based on booking date

4a-1. GROSS RENT FOR OCCUPANCY OF ROOMS – BOOKINGS MADE PRIOR TO FEBRUARY 1, 2023 4a1. \$

4a-2. LESS ALLOWABLE EXEMPTIONS- Exemption Certificate must be completed 4a2. \$

4a-3. TAXABLE RENTS (Line 4a1 Less Line 4a2) – ON BOOKINGS MADE PRIOR TO FEBRUARY 1, 2023 4a3. \$

4a-4. Transient Occupancy Tax -10% (All lodging entities) Line 4a3 x 10% 4a4. \$

4a-5. GROSS RENT FOR OCCUPANCY OF ROOMS – BOOKINGS MADE ON/AFTER FEBRUARY 1, 2023 4a5. \$

4a-6. LESS ALLOWABLE EXEMPTIONS- Exemption Certificate must be completed 4a6. \$

4a-7. TAXABLE RENTS (Line 4a5 Less Line 4a6) – ON BOOKINGS MADE ON/AFTER FEBRUARY 1, 2023 4a7. \$

4a-8. Transient Occupancy Tax - 11% (All lodging entities) Line 4a7 x 11% 4a8. \$

4b. SLO County Tourism/Marketing District Assessment- 1.5% (All lodging entities) Line 3 x 1.5% 4b. \$

4c. Paso Robles Tourism Improvement District Assessment- 2% (All lodging entities) Line 3 x 2% 4c. \$

5. TOTAL TAX and ASSESSMENTS DUE (Line 4a4+4a8+4b+4c)	5. \$
6. PENALTIES 10% OR 20% (See line D for instructions)	6. \$
7. TOT/PRTID INTEREST 1% (See line E for instructions)	7. \$
8. TMD INTEREST ½% (See line F for instructions)	8. \$
9. PREVIOUS BALANCE DUE (See line G for instructions)	9. \$
10. CREDITS (See line H for instructions)	10. \$
<b>TOTAL AMOUNT DUE (Add lines 5-9 and subtract line 10)</b>	<b>TOTAL DUE \$</b>

## CERTIFICATION

I hereby certify, that I have examined this report and that the statements made and the figures shown herein and in any accompanying schedules are, to the best of my knowledge and belief, a true and complete return, made in good faith for the period stated, pursuant to the City of Paso Robles Municipal Code, Chapter 3.26.

Authorized Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Email Address: \_\_\_\_\_ Phone #: \_\_\_\_\_

Failure to collect, report, and pay the taxes and assessments, or to maintain the necessary records will result in an estimate of the tax due.

## INSTRUCTIONS

- A. TRANSIENT OCCUPANCY TAX (TOT)-** A tax must be collected by all lodging entities based on taxable rents and remitted to the City on or before the last day of the month following the reporting period. No post dates are accepted. A tax return must be filed each month, even if no tax is due. **Due to the increase of the TOT from 10% to 11% as of February 1, 2023 this form includes two remittance areas to allow you to distinguish between taxable rents that are subject to 10% TOT (bookings made prior to February 1, 2023) and taxable rents that are subject to 11% TOT (bookings made on/after February 1, 2023).**
- B. SLO COUNTY TOURISM/MARKETING DISTRICT ASSESMENT (SLOCTMD) AND PASO ROBLES TOURISM IMPROVEMENT DISTRICT (PRTID)-** An assessment must be collected by all lodging entities based on taxable rents and remitted to the City with their TOT on or before the last day of the month following the reporting period. No post dates are accepted. A tax return must be filed each month, even if no tax is due.
- C. ALLOWABLE EXEMPTIONS-** Enter the amount of rent charged to a non-transient (stays more than 30 consecutive days), Foreign Government employee or complimentary rooms. You must complete and submit an Exemption form with the TOT return to qualify for the exemptions.
- D. PENALTIES-** If paid after the due date, 10% of total tax and assessments (line 5) is due. If paid more than 30 days after the due date, 20% of the total tax and assessments (line 5) is due.
- E. TOT/PRTID INTEREST-** In addition to penalties, an interest charge of 1% for each month delinquent is also required. For example, if the return is paid after the due date, add lines 4a4, 4a8 and 4c and then multiply by 1% (0.01); if the return is paid more than 30 days after the due date, add lines 4a4, 4a8 and 4c and then multiply by 2% (0.02); if the return is paid more than 60 days after the due date, add lines 4a4, 4a8 and 4c and then multiply by 3% (0.03) and so forth.
- F. TMD INTEREST-** In addition to penalties, an interest charge of 1/2% for each month delinquent is also required. For example, if the return is paid after the due date, multiply line 4b by 1/2% (0.005); if the return is paid more than 30 days after the due date, multiply line 4b by 1% (0.01); if the return is paid more than 60 days after the due date, multiply line 4b by 1.5% (0.015) and so forth.
- G. PREVIOUS BALANCE DUE-** If our office has indicated that there is a balance due on a previous return, enter the amount on line 9.
- H. CREDITS-** If our office has indicated that there was an overpayment on a previous return, enter the overpayment amount on line 10.

## RETURN/PAYMENT REMITTANCE

Payments can be made online at [www.prcity.com/payments](http://www.prcity.com/payments). Contact us at 805-237-3999 or by email at [finance@prcity.com](mailto:finance@prcity.com) to retrieve your Account # and Pin # to pay online.

Payments can be made by check or credit card at the following location:

**City of Paso Robles  
821 Pine Street, Suite A  
Paso Robles, CA 93446**

**\*A completed return must accompany your payment\***

Check payments can also be mailed to the address above.