



CITY OF OCEANSIDE

Transient Occupancy Tax (TOT) Return & Oceanside Tourism Marketing District (OTMD) Return

300 N. Coast Highway, Oceanside, CA 92054 • Phone: (760) 435-3878 • Fax: (760) 529-0042

Registration Certificate Number: TOT- _____ Month/Quarter: _____ Year: _____

Name of Hotel/Motel or Address of Short-term Rental (STR): _____

TOT/OTMD CALCULATION DUE FROM OPERATOR (see backside for additional information)

1. Gross Receipt From Room Rentals: \$ _____
2. Less Airbnb Platform Rentals (beginning May 1, 2019): - \$ _____
3. Less HomeAway Platform Rentals (beginning Jan 1, 2020): - \$ _____
4. **TOTAL GROSS RECEIPTS FOR OPERATOR REMITTANCE:** = \$ _____
5. Less Gross Monthly Rentals: - \$ _____
6. Less Transient Exemptions: - \$ _____
7. **TOTAL TAXABLE TRANSIENT RENTS FOR OPERATOR:** = \$ _____

- | | <u>TOT TAX DUE</u>
<small>10% of Taxable Rents</small> | <u>OTMD ASSESSMENT DUE</u>
<small>Hotel/Motel = 2.5%; Short-term Rental = 1.5%</small> |
|-------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 8. Tax/Assessment: | \$ _____ | \$ _____ |
| 9. Original Delinquency (10%): | \$ _____ | \$ _____ |
| 10. Continue Delinquency (10%): | \$ _____ | \$ _____ |
| 11. Interest (0.5% per month, excluding penalties): | \$ _____ | \$ _____ |
| 12. TOTAL OPERATOR REMITTANCE DUE THE CITY: \$ _____ | \$ _____ | \$ _____ |

<u>HOTEL/MOTEL REQUIRED INFORMATION:</u>	<u>STR REQUIRED INFORMATION:</u> <small>(please check one)</small>
A. Total Potential Occupancy: _____ <small>(# of rental units times # of days in month)</small>	<input type="checkbox"/> Hosted <input type="checkbox"/> Not Hosted STR Permit# _____ <small>(if applicable)</small>
B. Total Rooms Occupied: _____ <small>(monthly sum of daily occupied rental units)</small>	
C. % of Rooms Occupied: _____ <small>(line B divided by line A)</small>	
D. Average Daily Rate: \$ _____ <small>(line 1 divided by line B)</small>	
E. Revenue Per Available Room: \$ _____ <small>(line 1 divided by line A)</small>	

SIGNATURE AND DATE

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 true, correct and a complete statement made in good faith for the period stated, in compliance with the provisions of the Oceanside City Code.

Signature _____ Date _____

Print Name _____ Phone _____

Mailing Address _____

EXPLANATIONS AND DEFINITIONS:

1. **Gross Receipts From Room Rentals:** ALL receipts associated with the rental of the room including but not limited to room rent, pet fees, cleaning fees, damage/theft charges, etc. Please refer to the City's website www.ci.oceanside.ca.us, the Frequently Asked Questions documentation provided with your TOT certificate, or contact our office at 760.435.3878 for clarification.
2. **Airbnb Platform Rentals:** Effective May 1, 2019 Airbnb shall remit taxes and assessments owed to the City for rentals on their respective platforms. Rentals prior to May 1, 2019 are the responsibility of the operator to remit to the City.
3. **HomeAway Platform Rentals:** Effective January 1, 2020 HomeAway shall remit taxes and assessments owed to the City for rentals on their respective platforms. Rentals prior to January 1, 2020 are the responsibility of the operator to remit to the City.
4. **Gross Receipts For Operator Remittance:** Gross receipts required to be reported by operator. (Line #1 less Line #2 less Line #3).
5. **Monthly Rentals:** Receipts from rentals exceeding 30 days pursuant to the definition of *transient* in Chapter 34 Article III of the City Code.
 - Any uninterrupted period of occupancy beyond 30 days. Day 31+ is exempt from taxes. An occupancy period ends upon check-out. A subsequent check-in starts a new occupancy period. Separate periods of occupancy cannot be combined to substantiate exemption status regardless if the check-out and check-in occur on the same day.
 - The first 30 days of occupancy may be deemed exempt if there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. The date of the signed agreement will be used to determine when the agreement in writing occurred. If the agreement occurred after the first day of occupancy then all days prior to the agreement date will be deemed taxable.
6. **Transient Exemptions:** Persons deemed tax exempt pursuant to City Code Section 34.16. Exemption form MUST be retained.
 - Any person as to whom or any occupancy as to which it is beyond the power of the city to impose the tax herein provided.
 - Any federal or state officer or employee when on official business.
 - Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.
7. **Total Taxable Transient Rents From Operator:** Taxable rents required to be reported by the operator. (Line #4 less Line #5 less Line #6).
8. **TOT Tax:** 10% of Taxable Transient Rents. (Line #7 X 10%).
OTMD Assessment (Hotel/Motel): 2.5% of Taxable Transient Rents. (Line #7 X 2.5%).
OTMD Assessment (Short-term Rental): 1.5% of Taxable Transient Rents. (Line #7 X 1.5%).

9. **Original Delinquency:** 10% penalty if received by the City after the last day of the month following the close of each calendar quarter. (Line #7 X 10%). Remittance is due on or before the due date. When the due date is a Saturday or Sunday the remittance is due the Friday before the due date.

POSTMARKS WILL NOT BE ACCEPTED

<u>Reporting Period</u>	<u>Due Date</u>
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

10. **Continued Delinquency:** 10% second penalty if received by the City after 30 days following the date on which the remittance first became delinquent. (Line #8 + #9 X 10%).
11. **Interest:** one-half (0.5) 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.
12. **Total Remittance Due The City:** TOT and OTMD amount to be remitted to the City.

Fraud. If the tax administrator determines that the nonpayment of any remittance due is due to fraud, a penalty of twenty-five (25) percent of the amount of the tax/assessment shall be added thereto in addition to the penalties stated above.

Operator must retain for a period of three years ALL records necessary to determine the amount of tax liability and payment to the city; which the tax administrator shall have the right to inspect at all reasonable times. Operator means the person who is proprietor of the hotel (as defined per City Code) whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this article and shall have the same duties and liabilities of his principal. Please ensure the City has current managing agent information on file.

Any operator or other person who fails or refuses to furnish any return required to be made or who fails or refuses to furnish a supplemental return or other data required by the tax administrator or who renders a false or fraudulent return or claim is guilty of a misdemeanor and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required to be made is guilty of a misdemeanor and is punishable as aforesaid. Any person found guilty of a misdemeanor shall be punishable therefor by a fine not more than five hundred dollars (\$500.00) or by imprisonment in the city jail for a period of not more than six (6) months or by both such fine and imprisonment.

Additional information can be found on the City's website at www.ci.oceanside.ca.us or by calling our offices at (760) 435-3878. Office hours are 7:30am to 5:00pm Monday through Thursday and 7:30am to 4:00pm on Friday PST.