

CITY OF LAKEWOOD CALIFORNIA
RETURN OF UNIFORM TRANSIENT OCCUPANCY TAX

Name of Hotel, Motel, etc. _____	Registration No.
Address _____	
Reporting Period: From _____ To _____	

1. Gross Rent for Occupancy of Rooms	\$ _____
<u>Allowable Deduction</u>	
2. Federal, State or foreign government Agency	\$ _____
(Attach completed Exemption Certificates)	
3. Total Deduction	\$ _____
4. Taxable Rents: (line 1 minus Line 3)	\$ _____
5. Net Tax – 8% of Line 4	\$ _____
6. Penalty for Late Payment (if applicable) Payment becomes delinquent on the first day of the second month following close of reporting period	\$ _____
(see reverse side)	
7. Interest for Late Payment (if applicable)	\$ _____
(see reverse side)	
8. Amount Due and Payable (Add Lines 5, 6, and 7)	\$ _____

I certify (or declare) under penalty of perjury, that the foregoing is true and correct, and in compliance with the Lakewood Municipal Code.

Executed on _____ at _____, California

 (Signature) (Title)

Please make Check or Money Order payable to "City of Lakewood", and mail to:

PO Box 220
 Lakewood, CA 90714

Change of ownership or suspension or disposal of business, must be reported immediately to the License Clerk.

SEE REVERSE SIDE FOR EXCERPTS FROM MUNICIPAL CODE

**CITY OF LAKEWOOD CALIFORNIA
RETURN OF UNIFORM TRANSIENT OCCUPANCY TAX**

Excerpts from Chapter 9 of the Code of the City of Lakewood

Section 6903-Tax Imposed

For the privilege of occupancy in any hotel (motel, etc.) each transient is subject to and shall pay a tax in the amount of eight percent (8%) of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel.

Section 6905-Operator's Duties

Each operator shall collect the tax imposed by this ordinance to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent.

Section 6907-Reporting and Remitting

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Administrator, make a return to the Tax Administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax Administrator. The Tax Administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this ordinance shall be held in trust for the account of the city until payment thereof is made to the Tax Administrator.

Section 6908-Penalties and Interest

- a. **Original Delinquency.** Any operator who fails to remit any tax imposed by this ordinance within the time required shall pay a penalty of 10% of the amount of the tax in addition to the amount of the tax.
- b. **Continued Delinquency.** Any operator who fails 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 of 10% of the amount of the tax in addition to the amount of the tax and 10% penalty first imposed
- c. **Interest.** In addition to the penalties imposed, any operator who fails to remit any tax imposed by this ordinance shall pay interest at the rate of one-half of 1% 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.

Section 6911-Records

It shall be duty of every operator liable for the collection and payment to the City of any tax imposed by this ordinance to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the City, which records the Tax administrator shall have the right to inspect at all reasonable times.