



## COUNTY OF SAN LUIS OBISPO

### AUDITOR - CONTROLLER • TREASURER - TAX COLLECTOR

James W. Hamilton, CPA Auditor-Controller • Treasurer-Tax Collector

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## PRESS RELEASE FOR IMMEDIATE RELEASE

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### County's Transient Occupancy Tax Deadline Extended

An upcoming tax deadline has been extended for commercial lodging businesses and vacation rentals in the unincorporated areas of San Luis Obispo County during the coronavirus disease 2019 (COVID-19) pandemic. Incorporated cities may have slightly different rules for businesses within their jurisdiction.

Payment of Transient Occupancy Tax (TOT) collected in the unincorporated areas during the months of February and March 2020 may be paid by August 31, 2020 to avoid penalty or interest. These payments are normally due the month after collection. **Payment deadlines return to regular due dates beginning with April TOT collections, which are due by May 30, 2020.**

While TOT provides funding for vital services being delivered to the public during this emergency, the Tax Collector recognizes lodging operators have been severely impacted and hopes to ease the impacts of tax burdens by offering flexibility with payment deadlines.

#### ELIGIBILITY FOR DEADLINE EXTENSION

To qualify for waiver of penalties or interest on February and March TOT payments, operators must:

- File their February and March TOT returns on standard deadlines (plus seven-day grace period). Payment of TOT is not required until August 31, 2020
- February and March filings must include payment of County Business Improvement District (CBID) and Tourism Management District (TMD) assessments. **Only TOT payments may be delayed.**

The Tax Collector's public service counter is currently closed, but staff are available Monday through Friday, 8 a.m. to 5 p.m. at (805) 781-5831 to assist taxpayers interested in extending the deadline for February and March TOT payments. Questions may also be submitted online at [tcc@co.slo.ca.us](mailto:tcc@co.slo.ca.us).

The Transient Occupancy Tax (TOT) is a tax imposed on transient guest for the privilege of occupancy in any hotel, inn, motel, homestay, vacation rental or other commercial lodging for sleeping purposes for a period of thirty (30) consecutive calendar days or less. More information and ongoing Tax Collector updates can be found at [www.slocountytax.org](http://www.slocountytax.org).

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#### County of San Luis Obispo Government Center

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