March 27, 2020

To whom it may concern:

In an effort to assist the lodging industry during these difficult times, the City of San Luis Obispo Council has approved the delay of late fees and penalties on delinquent transient occupancy tax (TOT) for February and March 2020. With this action, the Council acknowledges the economic strain and difficult financial situation the City’s lodging partners experience due to COVID-19 emergency restrictions and directives.

Lodging businesses in San Luis Obispo are encouraged to remit the tax revenue collected on behalf of the City, however, this action grants the properties a reprieve to temporarily delay those payments without penalty until the August 31, 2020. This action is the City’s direct response to requests made by hoteliers within the community.

Resolution 11105 passed by the City Council today, March 27, 2020, allows the delay of late fees and penalties for TOT collected in February and March 2020 to August 31, 2020.

As your lodging property collected TOT revenues from occupants on behalf of the City, the February and March 2020 TOT payments are expected to be fully paid to the City. However, the City will not impose late fees and penalties on these two payments until after 8/31/20. Should your property fail to remit the February and March 2020 TOT payment(s) by August 31, 2020, you will be responsible for the compounded late fees and penalties retroactive to the original due date which are March 31, and April 30, 2020 respectively.

Please note: The SLO Tourism Business Improvement District (SLOTBID 2%) assessment and SLO County Tourism Marketing District (SLOTMD 1%) assessment are required to be remitted to the City by the original due date. Remittance of these special assessment district revenues have not been delayed. Since the City is still requiring that TOT/TBID/TMD forms be remitted by their normal deadline to help the City track the revenue due, these two assessments should be enclosed with the submittal.

The City will continue to mail the TOT remittance form for your property to complete If you have any questions, please feel free to email bt@slocity.org.

Sincerely,

Brigitte Elke
Finance Director