



# CITY OF MORRO BAY

## Transient Occupancy Tax (TOT) Return Form

Every person providing transient lodging for remuneration in the City of Morro Bay must collect a tax of ten percent (10%) on the rent paid, unless that rent qualifies for exclusion or exemption. All allowable exclusions and exemptions must accompany this return form. This tax is due and payable to the City, before the end of the month following the close of the period. Payment becomes delinquent on the first day of the second month following the close of the reporting period. For failure to pay by the amount prior to the due date, the lodging provider is subject to paying a penalty on the tax due.

For guidance on what to include as "rent" when collecting TOT, visit <https://www.morrobayca.gov/1069/Transient-Occupancy-Tax> and view the Transient Occupancy Do's and Don'ts.

Lodging Establishment Name and Address \_\_\_\_\_

Reporting Period (MM / YYYY) \_\_\_\_\_

Number of Rooms Rented During the Period \_\_\_\_\_

Number of Rooms Available During the Period \_\_\_\_\_

**This return is subject to audit:**

1. Taxable Rent Paid for Lodging	1. \$ _____
2. Less Allowable Deductions	
(a) Rent for occupancy by permanent residents (one who occupies or has right of occupancy at least 30 consecutive days)	2a. \$ _____
(b) Government Exemption	2b. \$ _____
3. Net Taxable Rent: (Line 1 minus Line 2a & 2b)	3. \$ _____
4. Transient Occupancy Tax (10% or 0.10 x Line 3)	4. \$ _____
5. MBTBID (3% or .03 x Line 3, Net Taxable Rent)	5. \$ _____
6. TMD (1.5% or .015 x Line 3, Net Taxable Rent)	6. \$ _____
7. If submitted after the final day, Penalty 10% & Interest 1/2 %	7. \$ _____
<b>TOTAL AMOUNT DUE (Add Line 4 through Line 7)</b>	<b>TOTAL \$ _____</b>

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

Please make check payable to: **City of Morro Bay**

Mail to: City of Morro Bay / Finance / TOT  
595 Harbor Street • Morro Bay, CA 93442

Need assistance?  
Email us at: [businessstax@morrobayca.gov](mailto:businessstax@morrobayca.gov)  
or call us at: (805) 771-7006

**\*\* Term Exclusion:** For stays of more than thirty (30) continuous days or 30 consecutive days stay. In the absence of a prior written contract, the tax must be collected for the first 30 days.