



City of Gardena

Uniform Transient Occupancy Tax

Home-Sharing Rental

Name of Business _____

HSR Permit Number _____

Business Location _____

Reporting Period: From _____ To _____

- 1. Quarterly Gross Rent for Occupancy of Rooms\$ _____
- 2. **Tax: 11.0% of line 1**.....\$ _____
- 3. Less: Collected by Airbnb or other platform (list here):.....\$(_____)
- 4. Penalty for Late Payment (if applicable) (see reverse side)\$ _____
- 5. Interest for Late Payment (if applicable) (see reverse side).....\$ _____
- 6. **Occupancy Tax Amount Due (total lines 2 through 5)**.....\$ _____

I certify (or declare), under penalty of perjury, that the foregoing is true and correct, and in compliance with Title 3, Chapter 16 of the Gardena Municipal Code.

Executed on _____ at _____, California.

(signature)

(title)

Return the Uniform Transient Occupancy Tax Return Report Form to the City of Gardena along with your remittance. Please make check or money order payable to the "City of Gardena" and mail or bring to: 1700 West 162nd Street, Gardena, California. Change of ownership, or suspension, or disposal of business must be reported immediately to the Business License Office.

See Reverse Side for Excerpts from Municipal Code

Excerpts from Title 3, Chapter 16 of the Gardena Municipal Code

Sec. 3.16.050 Tax Imposed

A. For the privilege of occupancy in any hotel, each transient shall be subject to and shall pay a tax in the amount of eleven percent (11%) of the rent charged by the operator. Such tax shall constitute a debt owed by the transient to the city, which shall be 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. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require such tax to be paid directly to the tax administrator.

B. For purposes of this Section, unless there is an agreement in writing entered into prior to commencing occupancy between the operator and occupant providing for a period of occupancy longer than thirty days, this tax shall be imposed upon, owed by and collected from the transient for the first thirty days of occupancy, regardless of whether the transient continues occupancy beyond thirty days.

Sec. 3.16.070 Operator's Duties

Each operator shall collect the tax imposed by the provisions of this chapter 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, or that, if added, any part will be refunded, except in the manner provided in this chapter.

Sec. 3.16.090 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 shall be due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to the provisions of this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator.

Sec. 3.16.100 Penalties and Interest

A. Original Delinquency. Any operator who fails to remit any tax imposed by the provisions of this chapter within the time required shall pay a penalty in the amount of ten percent 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 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty in the amount of ten percent of the tax in addition to the amount of the tax and the ten percent penalty first imposed.

C. Fraud. If the tax administrator determines that the nonpayment of any remittance due pursuant to the provisions of this chapter is due to fraud, a penalty in the amount of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties set forth in subsections A and B of this section.

D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by the provisions of this chapter shall pay interest at the rate of one-half of one 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.

E. Penalties Merged with Tax. Every penalty imposed and such interest as accrues, pursuant to the provisions of this section shall become a part of the tax required to be paid by the provisions of this chapter.

Sec. 3.16.120 Records

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by the provisions of this chapter 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.