



City of La Puente Transient Occupancy Tax

Return Form for the period ending: _____

1.	Total rent for occupancy of rooms	\$
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ALLOWABLE DEDUCTIONS

Item Number	Item Description	Amount
2.	Permanent residents (over thirty days)	\$
3.	Government agencies	\$
4.	Adjustments (see reverse side)	\$
5.	Total deductions	\$
6.	Taxable rents - line 1 minus line 5	\$
7.	10% tax collected for transient occupancy	\$
8.	Penalty	\$
9.	Interest	\$
10.	Total amount due and payable	\$

Dated: this _____ day of _____, _____.

I Certify (or declare), under penalty of perjury, the forgoing statements are true and correct to the best of my knowledge.

Name of Business address: _____

Signed by: _____

Title: _____

Penalty and interest will be assessed if occupancy tax is not paid on or before the last day of the month following the close of each calendar quarter. Due date: _____

Make check payable to: City of La Puente

**Mail attention to: Regina Newcomb
15900 Main Street
La Puente CA 91744**

5.06.080 Reporting and Remitting.

- ◆ Each operator shall, on or before the last day of the month following the close of each calendar quarter or of such different reporting period as may be established by the tax administrator, make a return to the tax administrator, on forms provided by the tax administrator, of the total rents charged and received, the amount of tax collected for transient occupancies, and such other information as may be reasonably required. At the same time as the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish either shorter or longer reporting periods for any individual certificate holder or shorter or longer reporting periods for any individual certificate holder or category of certificate holders if the tax administrator deems it necessary or desirable in order to insure collection of the tax or to increase the efficiency of its administration. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator

5.06.090 Penalties and Interest

- A) **Original Delinquency.** Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent (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 ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.
- C) **Fraud.** If the Tax Administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added in addition to the penalties stated 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 this chapter shall pay interest at the rate of one-half of the percent (1/2%) per month of each month or portion of a month that the tax shall be delinquent on the amount of the tax exclusive of penalties, from the date on which the tax first became delinquent until paid. The interest shall be computed on a monthly basis and shall not be subject to proration for any portion of a month.
- E) **Penalties Merge with Tax** Every penalty imposed and such interest accrues under the provisions on this section shall become a part of the tax herein required to be paid.