



CITY OF PALM DESERT - FINANCE DEPARTMENT
Transient Occupancy Tax(TOT)(11%),
Tourism Business Improvement District (1%)
for Short-Term Rentals – Homeowners



For Calendar Month of: _____ **Year** _____

Name on Permit _____ Permit Number _____

Address _____

City _____ State _____ Zip Code _____

Palm Desert Municipal Code Section 3.28 imposes a transient occupancy tax (TOT) on lodging stays of less than 27 consecutive days. The TOT rate is 11% of total rent. Rent includes such charges as labor and/or cleaning fees, resort fees, reservation fees, cancellation fees, late check-out fees, admin/processing fees, rollaway beds, cribs, extra persons or pet fees, energy surcharge, pool heating fees, damage waiver fees, convenience fee, non-refundable deposits and other similar charges associated with rental of rooms/units or lodging.

Beginning July 1, 2021 STR's will be included in the Greater Palm Springs Tourism Business Improvement District (GPSTBID). There is a 1% assessment (in addition to the City's 11% TOT tax) on gross rental revenue of short-term stays. This tax is assessed by the GPSTBID, not the City, but for convenience, is collected as part of the remittance to the City with this tax return.

TOTAL NUMBER OF RENTAL NIGHTS INCLUDED ON THIS RETURN _____

GROSS RENT FOR OCCUPANCY OF ALL ROOMS _____

ADDITIONAL FEES FOR ITEMS INCLUDED IN ABOVE PARAGRAPH _____

ALLOWABLE DEDUCTIONS – Total Rent for Occupancy by Non-Transient of 28 consecutive days or more.

(Itemized exemption form required to be attached to this report in order to qualify) _____

TOTAL DEDUCTION _____

TAXABLE RENTS _____

TAX (Taxable rents x 11%) _____

GPSTBID (Taxable rents x 1%) _____

Penalties for failure to pay when due:

When payment becomes delinquent on the first day of the second month following close of the reporting period: Add 10% of the tax plus interest of 1% per month, with accumulative penalties and interest compounded monthly, provided the amount of penalties shall not exceed 50% of the tax due and interest shall not exceed 12% of the tax due.

PENALTY _____

INTEREST _____

TOTAL TAX _____

The books and records of the Operator may be subject to review by the City and must be kept and preserved for three years and made available for delivery to the City within one week after being requested to do so.

NOTE: TOT Return forms must be filed monthly regardless if the lodging is rented or not. If no TOT is due, a completed form may be faxed to (760) 341-4564 or e-mailed to tot@cityofpalmdesert.org. TOT is delinquent if not received by close of business on the last business day of the month.

I declare under penalty of perjury that to the best of my knowledge and belief, the statements herein are true and correct.

Submit Payment to:
City of Palm Desert
Attn: Finance Department-TOT
73510 Fred Waring Drive
Palm Desert, CA 92260
Phone: (760) 346-0611, Ext. 329
Fax: (760) 341-4564

Signed _____ Date _____