



CITY OF SANTA MONICA
Treasury Operations/Finance Department
 PO BOX 2200, Santa Monica, CA 90407

The tax rate is 18% of taxable parking fees.
(Effective January 1, 2025)

REPORTING PERIODS:

<u>Quarter</u>	<u>Months Covered</u>	<u>Due last day of</u>	<u>Delinquent if Not Paid By</u>
1st Quarter	Dec-Jan-Feb	February	March 25
2nd Quarter	Mar-Apr-May	May	June 25
3rd Quarter	Jun-Jul-Aug	August	September 25
4th Quarter	Sep-Oct-Nov	November	December 25

REPORTING PERIOD: 1QTR_____ 2QTR_____ 3QTR_____ 4QTR_____

1	TOTAL PARKING FEES FROM ALL OCCUPANCIES	\$_____
2	ALLOWABLE DEDUCTIONS:	
a	Any person who is beyond the power of the City to impose the tax herein provided (must provide approved Certificate of Exemption)	\$_____
b	Other (specify and attach explanation) ...	\$_____
	Less: Total allowable deductions (ADD LINES 2a AND 2b)	\$(-_____)
3	TOTAL TAXABLE PARKING FEES (SUBTRACT LINE 2 FROM LINE 1)	\$_____
4	PARKING TAX DUE (18% OF LINE 3)	\$_____
5	PENALTIES (10% EACH MONTH PAST DELINQUENT DATE)	\$_____
6	INTEREST (PER DIRECTOR OF FINANCE)	\$_____
7	TOTAL PARKING TAX AND FEES DUE AND PAYABLE (Total lines 4-6)	\$_____

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge the foregoing is true and correct.

Business Name	Date
Mailing Address	Daytime Phone
Contact/Title	Signature
Parking Location Address	

IMPORTANT INFORMATION

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Penalty: If any tax due for a quarter is not paid (or postmarked) by 5 PM of the 25th day of the month following that quarter, a penalty of 10% of the tax due will be assessed and an additional 10% of the tax will be assessed for each additional month that the taxes are delinquent. Penalties apply only to the principal tax due and not to any assessed penalties or interest charges due to the delinquency.

Interest: If any delinquent tax is not paid within ninety (90) days of its due date, the person owing the tax shall pay to the City interest on the amount of tax due from the date the tax was due, in the amount determined by the City Director of Finance to equal the City's investment return.

Section 6.70.020 S.M.M.C.: On or after January 1, 2025, there is hereby imposed a tax upon every person in the City who occupies a parking facility or who is obligated to pay a parking fee. Subject to the exemption in section 6.70.025, the tax imposed by this Chapter shall be at the rate of eighteen percent (18%) of the total parking fee charged by the operator for use of the parking facility.

Section 6.70.2025. Partial Exemption on City-Owned Parking Facilities: On or after January 1, 2025, City-owned Parking Facilities shall be exempt from 8% of the tax imposed by section 6.70.020.

DEFINITIONS:

"Occupancy": means the use or possession or the right to use or possession of any space for the parking of a motor vehicle or any other purpose in a parking facility.

"Occupant": means a person who, for a consideration, uses, possesses or has the right to use or possess any space for the parking of a motor vehicle in a parking facility under any lease, concession, permit, right of access, license to use or other agreement or otherwise.

"Operator": means the person who conducts a parking facility, whether in the capacity of owner, lessee, valet or other service supplier or any other capacity. When the operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for purposes of this article and shall have the same duties and liabilities as his principal. When the managing agent collects parking fees and tax on behalf of his or her principal and deposits the same into the principal's account at a financial institution, such principal shall be responsible for reporting and remitting the tax to the City.

"Parking Fee": means the consideration charged, whether or not received, for the occupancy or use of space in a parking facility valued in money, whether received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom. The parking shall be deemed to include the total charges required to be paid by an occupant, including, but not limited to, any valet or service labor charge in connection with the use or occupancy of parking space.