



Finance Department

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Authority

Pursuant to Section 3.16.040(c) of the City of San Luis Obispo Utility Users Tax Ordinance, the Tax Administrator hereby adopts the following administrative ruling:

Administrative Ruling

Chapter 3.16.120 of the San Luis Municipal Code states each person required by this chapter to remit a tax shall file a return to the tax administrator, on or before the due date. The due date for telecommunication, electricity, gas, and video users' returns are set as follows:

- Annually if the service supplier is expecting to remit an annual amount of less than \$10,000. The due date is on July 20th and the service supplier will remit for service provided between July 1st of the previous year and June 30th of the current year.
- Quarterly if the service supplier is expecting to remit an annual amount between \$10,000-\$100,000. The due dates will be October 20th for services provided between July 1st and September 30th; January 20th for services provided between October 1st and December 31st; April 20th for services provided between January 1st and March 31st; and July 20th for services provided between April 1st and June 30th.
- Monthly if the service supplier is expecting to remit an annual amount of more than \$100,000. The due date will be the final day of the month following the last day of the service month.
- Water users' tax will remit monthly.

The service supplier is responsible for requesting any changes in billing frequency that are caused by significant changes in expected annual return. If approved, changes to the billing will take effect on July 1st.

Chapter 3.16.130.B states that the tax administrator shall attach a penalty for delinquent or deficient payments at the rate of fifteen percent of the total tax that is delinquent or deficient, and shall pay interest at the rate of seventy-five one-hundredths of a percent per month on the amount of the tax.

The City sets forth this interpretation to aid service suppliers that have minimal business activity within the City's jurisdiction.