



**THE CITY OF SAN DIEGO**

**Transient Occupancy Tax (TOT) / Tourism Marketing District (TMD)  
Penalty Table**

(Effective January 1, 1982)

<b>Number of Days Delinquent</b>	<b>Penalty Percentage (%)</b>	<b>Number of Days Delinquent</b>	<b>Penalty Percentage (%)</b>
1	1.00	38	13.33
2	1.33	39	13.66
3	1.66	40	14.00
4	2.00	41	14.33
5	2.33	42	14.66
6	2.66	43	15.00
7	3.00	44	15.33
8	3.33	45	15.66
9	3.66	46	16.00
10	4.00	47	16.33
11	4.33	48	16.66
12	4.66	49	17.00
13	5.00	50	17.33
14	5.33	51	17.66
15	5.66	52	18.00
16	6.00	53	18.33
17	6.33	54	18.66
18	6.66	55	19.00
19	7.00	56	19.33
20	7.33	57	19.66
21	7.66	58	20.00
22	8.00	59	20.33
23	8.33	60	20.66
24	8.66	61	21.00
25	9.00	62	21.33
26	9.33	63	21.66
27	9.66	64	22.00
28	10.00	65	22.33
29	10.33	66	22.66
30	10.66	67	23.00
31	11.00	68	23.33
32	11.33	69	23.66
33	11.66	70	24.00
34	12.00	71	24.33
35	12.33	72	24.66
36	12.66	73	25.00
37	13.00	Thereafter	25.00