



THE CITY OF SAN DIEGO

Transient Occupancy Tax (TOT) / Tourism Marketing District (TMD) Information Packet

The TOT/TMD information packet includes the following materials:

- Application for Transient Occupancy Registration Certificate
- TOT Municipal Code booklet
- TOT/TMD Return
- TOT/TMD Penalty Table
- TOT Exemption Chart
- Request for TOT Exemption Form
- TOT/TMD Summary Return template for Vacation Rental Management Companies
- Administrative Guidelines for Hotel Packages and Complimentary Services

For additional information, including frequently asked questions, visit the Office of the City Treasurer website at <http://www.sandiego.gov/treasurer/taxesfees/tot/index.shtml>.

General Instructions (New applicants and updates)

Please complete the enclosed application for a Transient Occupancy Registration Certificate and mail to:

Office of the City Treasurer
Attention: TOT/TMD Clerk
PO Box 122289
San Diego, CA 92112

Note: All Hotel, Campgrounds, Recreational Vehicle Parks, and Operators, as defined by the San Diego Municipal Code (SDMC) §35.0102 shall register with the City of San Diego as required by SDMC §35.0113.

New applicants will be assigned a TOT certificate number. A certificate will be mailed to the Operator within 14 business days and should be displayed at the lodging business.

Items for consideration when completing the TOT/TMD Return

1. Complete all highlighted fields on the TOT/TMD return. Additional returns can be obtained from the Office of the City Treasurer website.

Transient Occupancy Tax • Office of the City Treasurer

1200 Third Avenue, Suite 100 • San Diego, CA 92101
Tel (619) 236-6647, Fax (619) 236-6885 Internet: www.sandiego.gov



2. TOT is to be computed at 10.5% of taxable rent (SDMC §35.0103 through §35.0108). Operators are trustees on behalf of the City of San Diego. As such, if more than 10.5% of the taxable rent is collected from the transient, it is due and payable to the City Treasurer. Whenever possible, the Operator should refund the over-collected tax to the transient.
3. The TMD assessment is applicable to all lodging businesses. TMD is computed at 2% of Assessable Rent for lodging businesses with thirty (30) or more rooms/units; this is comprised of TMD Category A of 1.45% and TMD Category B of .55%. TMD for lodging businesses with twenty-nine (29) or less rooms/units is computed at .55% of Assessable Rent (TMD Category B only). If the lodging business expands to thirty (30) or more rooms/units, both TMD Category A and TMD Category B should be remitted. TOT should not be included when calculating the TMD assessment.
4. Guests with a continuous stay of one month or more are no longer considered a transient and therefore entitled to a refund of all TOT/TMD paid.

“A month is defined as the period of consecutive days from the first calendar day of occupancy in any month to the same calendar day of the next month following, or the last day of the next month following if no corresponding calendar day exists.”

5. TOT/TMD payments are considered timely when:
 - mail-in payments have a U.S. postmark dated on or before the last day of the month following the tax/assessment collection period, or
 - on-line TOT payments are made on or before the last day of the month following the tax/assessment collection period, or
 - made in person at the Office of the City Treasurer on or before the last day of the month following the tax/assessment collection period.

Note: In the event that payment is late, please add a late penalty fee per the TOT/TMD Penalty Table enclosed.

If you need further assistance, please contact the TOT help desk at (619) 236-6647 or via email at SDTOT@SanDiego.gov.