



**Office of the City Treasurer**  
**Transient Occupancy Tax (TOT)**  
**Measure C FAQs**

**1. Why did the Transient Occupancy Tax (TOT) rate(s) increase?**

Voters approved [Measure C](#), dividing the City into three tax zones and establishing new tax rates for each zone.

**2. How do I know which TOT zone my property is located in?**

To determine the TOT rate for a property, visit the [City's interactive tax zone lookup map](#). If you have questions, please email [sdtot@sanidiego.gov](mailto:sdtot@sanidiego.gov) or call (619) 615-1530.

**3. When are the new TOT rates effective?**

New TOT rates are effective May 1, 2025.

**4. A hosting platform currently remits TOT on my behalf; are they aware of the new TOT rates?**

The City notified all registered online platforms of the upcoming TOT rate changes; however, it is the Operator's responsibility to ensure TOT is collected and remitted to the City accurately. Please contact your hosting platform with any questions.

**5. How can I report and remit for multiple tax zones using the TOT payment portal?**

The City updated its payment portal to accommodate payment for multiple tax zones.

**6. What tax rate should I use for bookings made before May 1, 2025?**

TOT is assessed on guests and must be collected at the same time the room rent is collected ([San Diego Municipal Code section 35.0112](#)). If rent is paid/collected prior to May 1, 2025, the 10.5% tax rate applies. If rent is paid/collected on or after May 1, 2025, the Operator must assess and collect the TOT at the new rate.

**7. How do I report Transient Occupancy Tax (TOT) collected, prior to May 1, 2025, at the 10.5% rate?**

Calculate Taxable Rent and TOT by taking the Taxable Rent multiplied by the current (new) tax rate; enter this amount on the 'TOT due' line. You will then take a credit related to TOT collected before May 1, 2025. To calculate the credit, take Taxable Rent applicable to the previous 10.5% tax rate and multiply that times the difference between the current tax rate and the old tax rate of 10.5%; enter this amount on the 'Less TOT Credit/Refunded to Non-Transient' line. Operator's must maintain support for all credits taken.

For example, if the 'Taxable Rent' was \$1,000 for Tax Zone 2 at 12.75%, enter \$127.50 in the 'TOT due at 12.75% or TOT Collected, whichever is Greater' line. If the \$1,000 included taxable rent applicable to the previous tax rate, calculate a credit. In this example, if \$100 of taxable rent was applicable to the 10.5% tax rate, multiply the \$100 by 2.25% (12.75% less 10.5%); this is the credit to be entered into the 'Less TOT Credit/Refunded to Non-Transients' line. In this example, the total payment for TOT would be \$125.25.

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Month Ended*:	May	Year*:	2025
Taxable/Assessable Rent*:	1000		
What tax zone are you remitting for*:	2		
Additional OTC Rent*:	0		
Total Taxable/Assessable Rent:	1000		

  

TOT	
TOT due at 12.75% or TOT Collected, whichever is Greater*:	127.50
Less TOT Credit/Refunded to Non-Transients:	2.25
<b>TOT Subtotal:</b>	<b>125.25</b>
TOT Late Penalty (Override? <input type="checkbox"/> ):	0
<b>TOT Due:</b>	<b>125.25</b>

  

Total Amount Due and Payable:	125.25
To ensure accurate totals, click calculate:	Calculate

**8. Does Measure C impact the Tourism Marketing District (TMD) assessment?**

No. There are no changes to the TMD assessment.

**9. If I am a Hosting Platform, can the City provide a file for the three different tax zones for the City of San Diego?**

Yes, the tax zones for the City of San Diego can be downloaded here: [TOT Tax Zone Boundaries](#). Once the link is opened, search for Transient\_Occupancy\_Tax\_Zone\_SD.

**10. What TOT rate would a Transient pay if the total amount of rent was collected in installments, with a portion paid prior to May 1, 2025 and the remainder paid during their stay subsequent to May 1, 2025?**

The effective TOT rate is based on the date rent and TOT are paid by the Transient. For example, if a guest reserves a room and pays a one night deposit prior to May 1, 2025 and pays the remaining rent and tax at the time of the stay, subsequent to May 1, 2025, the one night would be taxed at 10.5% and the other nights would be taxed at the new rate.