



## THE CITY OF SAN DIEGO

Dear Transient Occupancy Tax Facility Owner:

We are happy to provide you with the following materials which you will need in order to be properly registered for the reporting of your Transient Occupancy Tax:

- Application for TOT Registration Certificate
- Transient Occupancy Tax Return (green payment stubs) for monthly reporting of your TOT
- TOT Municipal Code booklet
- Penalty chart

Upon receipt of your completed Application for TOT Registration Certificate, we will assign a TOT Certificate number and send a Certificate to be displayed at your facility.

Some points of information to remember:

1. TOT payment is considered timely when the green stub and check are received in our office with a U.S. postmark date on or before the last day of the month following the tax collection period. In the event that payment is late, please add a late penalty fee per the Penalty chart enclosed.
2. TOT is to be computed at 10.5% of your taxable rent. If more than 10.5% of the taxable rent is collected from the transient, it is due and payable to the City Treasurer if not refunded to the transient. The TOT Returns (green payment stubs) have been modified with a space for you to indicate how much tax was over-collected. Please use this allocated space so that we may properly record the payment information. (Please note that the Facility Operator should refund the over-collected tax to the transient whenever possible.)
3. At the bottom of the Return, please indicate the facility name and address you are paying for. If your Accounts Payable office is located at an address different from the facility, you may write that below the facility name.
4. Please note that if a guest has paid for an overnight stay for one month or more, that guest is no longer considered a transient and is therefore entitled to a refund of all TOT paid.



**Transient Occupancy Tax • Office of the City Treasurer**

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5. "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." A refund should be handled by the Facility Operator. The Facility Operator should deduct the refund amount on line "C" of the next Transient Occupancy Tax Return (green payment stub) to be submitted.

If you need further assistance, please feel free to contact the Transient Occupancy Tax desk at (619) 236-6647.

Sincerely,



Gail R. Granewich  
City Treasurer

Enclosure