



## THE CITY OF SAN DIEGO

### **Tourism and Marketing District (TMD) Fact Sheet**

San Diego Municipal Code (SDMC) § 61.25, effective January 1, 2008 through December 31, 2012, establishes a San Diego Tourism Marketing District (TMD). The TMD ordinance explains various rules about the remitting and reporting of the assessment. The TMD assessment shall be remitted on a monthly basis in accordance with the procedures specified in the TMD ordinance using the enclosed TOT/TMD returns; returns can also be downloaded on the Office of the City Treasurer's website at <http://www.sandiego.gov/treasurer/taxesfees/tot/index.shtml>.

**The assessment imposed is levied solely upon lodging businesses with seventy (70) or more sleeping rooms within the City of San Diego.** The TMD assessment due is 2% of the assessable rent (gross room revenue less any exempt revenue). TOT should not be included when calculating the TMD assessment.

If the *Operator*, i.e. the owner or authorized representative of the lodging business, chooses to collect any portion of the assessment from the transient, that said portion shall be specifically called out and identified for the transient in any and all communications from the *business owner* as a "San Diego Tourism Marketing District Assessment." This means the assessment would also have to be itemized on the folio.

Representatives of the San Diego Lodging Industry have formalized a Tourism Marketing District Management Plan (Management Plan) which provides a framework for implementation of the TMD. A copy of the Management Plan may be obtained by contacting Meredith Dibden Brown, Office of Small Business Manager, City Planning & Community Investment. She can be contacted via e-mail at [MDBrown@sandiego.gov](mailto:MDBrown@sandiego.gov) or by telephone at (619) 236-6700.

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