



THE CITY OF SAN DIEGO

Transient Occupancy Tax (TOT) Information Packet

The Transient Occupancy Tax (TOT) information packet includes the following materials:

- Application for Transient Occupancy Registration Certificate
- TOT Municipal Code booklet
- Tourism Marketing District (TMD) Fact Sheet
- 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 you and should be displayed at your facility.

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.
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.

Transient Occupancy Tax • Office of the City Treasurer

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3. The TMD assessment is to be computed at 2% of assessable rent. TOT should not be included when calculating the TMD assessment. If you have less than seventy (70) sleeping rooms, you will continue to fill in only the information pertaining to TOT.
4. If a guest has paid for an overnight stay for one month or more, the guest is no longer considered a transient and is 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 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.