



THE CITY OF SAN DIEGO

Transient Occupancy Tax (TOT) – Rent

Any charge passed along to guests is considered “Rent” as defined by San Diego Municipal Code (SDMC) §35.0102:

“Rent” means the total consideration charged to a Transient as shown on the guest receipt for the Occupancy of a room, or portion thereof, in a Hotel¹, or a space in a Recreational Vehicle Park or Campground. “Rent” includes charges for utility and sewer hookups, equipment, (such as rollaway beds, cribs and television sets, and similar items), and in-room services (such as movies and other services not subject to California taxes), valued in money, whether received or to be received in money, goods, labor, or otherwise. “Rent” includes all receipts, cash, credits, property, and services of any kind or nature without any deduction therefrom.

As such, for the privilege of occupancy in any Hotel or Motel located in the City of San Diego, each Transient is subject to and shall pay Transient Occupancy Tax on the *Rent*.

Office of the City Treasurer
City of San Diego
TOT/TMD Clerk
(619) 236-6647
sdtot@sandiego.gov

¹ Per SDMC §35.0102, “Hotel” means any structure or any portion of any structure which is occupied, or intended or designed for Occupancy, by Transients for dwelling, lodging, or sleeping purposes, and is held out as such to the public. “Hotel” does not mean any hospital, convalescent home, or sanitarium.