



## FAQs: Transient Occupancy Tax

### City of Pacifica

#### What is Transient Occupancy Tax?

Transient Occupancy Tax (TOT) is a tax on people who pay for lodging in the City on a short-term basis, 30 days or less. A person stays in the City for more than 30 days is a long-term occupant and not a transient guest.

#### What is the City's Transient Occupancy Tax Rate?

For the privilege of occupancy in any Hotel or Short-Term Rental, the City of Pacifica's TOT rate is 12% of the rent charged to a transient guest. Taxable rent includes room rate, cleaning fees, and other charges directly associated with the room.

#### Who Pays TOT?

All transient guests who stay in hotels or Short-Term Rentals pay TOT. It is a tax on guests. Owners/Operators pay TOT only when they have failed to collect it from guests.

#### Who Collects TOT?

TOT is collected by the owner/operator at the same time rent is collected from every transient guest. The operator is the person who is the proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity.

#### How do I Register as a TOT Operator?

1. Please visit the website—[pacifica.hdlgov.com](http://pacifica.hdlgov.com)
2. Under Hotels & Short-Term Rentals, click Start Now
3. Click, Respond to a Notice of Non-Compliance
4. Enter your Account Number and PIN
5. Complete registration form

#### When do I File?

Owners/Operators file on or before the last day of the month following the close of each calendar quarter. Owners/Operators are required to file a return each quarter whether rent was collected during period or not.

#### How do I File TOT?

The city of Pacifica has contracted with HdL to collect and process TOT returns. Registered Operators can file their TOT returns through the TOT Processing Center using the following methods (online filing is preferred):

- Online: [pacifica.hdlgov.com](http://pacifica.hdlgov.com)
- Phone: (650) 290-6303
- Mail: City of Pacifica, TOT Processing Center, 8839 N Cedar Ave #212 Fresno, Ca 93720

#### Who is Exempt or Excluded from paying TOT?

Exemption forms should be completed and kept for three calendar years for all guests. Forms are located at: [pacifica.hdlgov.com](http://pacifica.hdlgov.com).

- Long-Term Occupants: any person who rents more than 30 consecutive days is exempt from paying TOT. They must pay the tax the first 30 days, unless they enter into a written agreement for over 30 days.
- Government Employees: any officer or employee of State or Federal Government.