



# City of San Mateo

## Transient Occupancy Tax FAQ

### What is Transient Occupancy Tax?

Transient Occupancy Tax (TOT) is a tax imposed on guests who rent your property or a portion of your property for the purpose of lodging on a short-term basis (30 consecutive days or less). TOT is collected in addition to the rent paid.

### Who collects TOT?

TOT is collected by the operator at the same time rent is collected from the guest. The operator is the Owner, property manager, host or lessee providing lodging on a short-term basis.

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

For the privilege of occupancy, the City of San Mateo's TOT rate is **14%** of the total rent charged to a guest. The taxable rent includes: room rate, cleaning fees, and other charges directly associated to the room.

### When do I file my TOT?

Operators collect the tax from renters and file TOT returns with the City monthly. TOT Returns are filed whether rent was collected during the period or not.

### How do I file TOT?

The City of San Mateo 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 – <https://sanmateo.hdlgov.com/>
- By phone – (650) 443-9056
- By mail – SanMateoTOT@hdlgov.com

### How do I register?

If you have received a notice, please refer to the instructions for the quickest registration process. For all others, please contact the Lodging Tax Processing Center at (650) 443-9056 Monday – Friday from 8AM to 5PM (PST).

### Is a permit required?

Yes. All Short-Term Rental lodging providers must maintain an annual STR Permit with the City of San Mateo. More information will be provided once you have registered with the Lodging Tax Processing Center.

### Who is exempt or excluded from paying TOT?

Any guest who rents for 31 consecutive days or more is exempt from paying TOT. A record of all your exemptions or exclusions should be kept, along with forms and any back-up documentation. This information should be included with your exemption/exclusion claims on your regular tax returns.