



# City of Half Moon Bay

## Transient Occupancy Tax (TOT) Return

File Online At: <https://halfmoonbay.hdlgov.com/>

Every person providing transient lodging for remuneration in Incorporated Half Moon Bay must collect a tax of twelve percent (12%) on the rent paid, unless that rent qualifies for exclusion or exemption. All allowable exclusions and exemptions must accompany this return form. This tax is due and payable to the City, on or before the last day of the month following the close of period. For failure to pay by the amount prior to the due date, the lodging provider is subject to paying a penalty and interest on the tax due. The initial penalty is ten percent (10%) of the amount due; further delinquency is subject to an additional penalty of ten percent (10%). The interest rate is one half of one percent (0.5%) per month or fraction thereof.

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ACCOUNT NO: \_\_\_\_\_

Lodging Establishment: \_\_\_\_\_

Reporting Period: \_\_\_\_\_ Year: \_\_\_\_\_

Number of Rooms Rented During the Period: \_\_\_\_\_ Number of Rooms Available During the Period: \_\_\_\_\_

This Return is Subject to Audit:

1. Gross Rent Paid for Lodging	\$ _____
2. Excluded Rent - Term (>30 days) *	\$ _____
3. Exempt Rent (Documentation Must Be Attached)	\$ _____
4. Airbnb Gross Rent (Booked on or after <u>5/1/2019</u> )	\$ _____
<b>5. Net Taxable Rent (Subtract Lines 2, 3, &amp; 4 from Line 1)</b>	\$ _____
6. Tax (12% or 0.12 x Amount on Line 5)	\$ _____
7. Penalty (Line 6 x 10% or 0.10, if 1-30 days past due, 20% for delinquencies greater than 30 days)	\$ _____
8. Interest (Line 6 x 0.5% or 0.005, for each month or fraction thereof)	\$ _____
<b>TOTAL AMOUNT DUE (Add Lines 6 + 7 + 8):</b>	\$ _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Title)

\* Term Exclusion: For stays of more than thirty (30) continuous days; -- that is, after thirty (30) consecutive days' stay. The tax must be collected and remitted for days one (1) through thirty (30) in the absence of a prior written agreement renting for longer than thirty (30) continuous days.