

City of Half Moon Bay

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.

What is the City's Transient Occupancy Tax Rate?

For the privilege of occupancy, the City of Half Moon Bay's TOT rate is 15% of the total rent charged to a guest. The taxable rent includes: room rate, cleaning fees, and other charges directly associated to the room.

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.

Is anything other than collecting and paying TOT required, like a business license or permit?

Yes, a business license is required.

Who is exempt or excluded from paying TOT?

Any guest who rents for 31 consecutive days or more is exempt from paying TOT. Officers of a State, Federal or Foreign government on official business are also exempt. 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.

Does Airbnb collect TOT on your behalf?

Yes. Currently, Airbnb is collecting TOT for stays booked on or after May 1, 2019. Still voluntary agreement, only applies to Airbnb, and owners are still required to file a TOT Return on a monthly basis.

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 or not rent was collected during the period or not.

How do I file TOT?

The City of Half Moon Bay 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://halfmoonbay.hdlgov.com/>
- By phone – (650) 443-9094
- By email – halfmoonbaytot@hdlgov.com

How do I register?

To register with the City, please contact the TOT Processing Center at (650) 443-9094, or email us at halfmoonbay@hdlgov.com. (Please include your name and property address.)