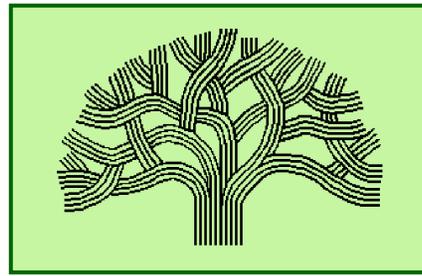


*This brochure was developed to provide helpful information regarding Transient Occupancy Tax (TOT) requirements*



**CITY OF OAKLAND**

**Finance Department**

**Revenue Management  
Bureau**

**Transient Occupancy Tax  
Unit**

**For more information, please contact:  
Transient Occupancy Tax Unit  
150 Frank H. Ogawa Plaza  
Suite #5342  
Oakland, CA 94612**

**Phone: (510) 238-7412**

**Office Hours:  
Monday - Friday  
8:30a.m. — 4:00 p.m.**

**City of Oakland  
Transient Occupancy Tax  
(TOT)  
Requirements**



**CITY OF OAKLAND**

**Finance Department**

**Revenue Management  
Bureau**

**Tel: (510)238-7412  
Fax: (510) 238-6431**

**Website address:  
[www.oaklandnet.com](http://www.oaklandnet.com)**

## How Do I Report the Tax?

### Who Is Required to Pay?

Every person (transient) occupying any hotel/motel, lodge and B&B (bed & breakfast) within the City of Oakland for any period up to thirty (30) consecutive days is required to pay the transient occupancy tax to the operator at the time the rent for occupancy is paid. The rate is 14% of the rent charged, as stipulated in Chapter 4.24 of the Oakland Municipal Code.

### Who Is Responsible for Paying and Remitting?

Every hotel, motel, lodge and B&B operator is responsible for collecting and remitting TOT to the Tax Administrator. The amount of tax shall be reported separately from the amount of rent charged.

***It is unlawful for any hotel operator to advertise or state in any manner (directly or indirectly) that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded.***

### When Do I Register?

The hotel, motel, lodge and B&B operator must register within 30 days after ownership change, and/or before commencing business. Contact the Transient Occupancy Tax Section at (510) 238-7412 for necessary forms.



Hotel, motel, lodge and B&B operators shall be provided with a master TOT return form and a payment schedule in June of each year. Operators are required to remit returns, together with payment, on or before the dates indicated below (filing periods must be approved by Transient Occupancy Tax Section, if not filing on a monthly basis):

- If the total transient gross receipts collected (or intended to be collected for new operators) for the previous calendar year is over \$100,000: TOT is due the 10th day following the close of the previous month.
- If the total transient gross receipts collected (or intended to be collected for new operators) from the previous calendar year is between \$5,000 and \$99,999: TOT is due on the last day of the month, following the close of each calendar quarter.
- If the total transient gross receipts collected (or intended to be collected for new operators) from the previous calendar year is under \$5,000: The TOT is due on or before January 31st of each year.

### What If I Pay Late?

Any operator who fails to file the return and remit the tax within the time required shall pay a penalty of twenty-five percent (25%) of the tax. In addition, the operator is subject to pay the interest at the rate of one percent (1%) per month or fraction thereof on the amount of tax, including penalties, from the date on which the remittance first became delinquent until paid. Any payment received without a valid Transient Occupancy Tax Return or any Transient Occupancy Tax return received without a valid payment *is* considered delinquent and subject to penalty and interest as detailed above through the date in which **both** are received.

### Who Is Exempt from Paying TOT?

- Any transient who occupies a hotel/motel for more than thirty (30) consecutive days. Guests who occupy a hotel room for more than thirty (30) consecutive days are considered permanent residents and are exempt from hotel tax for day 31 and greater. There can be no interruption of payment during the period of stay. Guests who notify the hotel in writing of their intention to stay more than thirty (30) consecutive days will be exempt from the date of notification forward. Guests who do not notify the hotel in advance of their intent to stay longer than 30 days must pay the tax for the first 30 days and thereafter will be exempt as of day 31 on.
  - Any officer or employee of a foreign or domestic government (City, County, State, or Federal) or domestic corporation who is exempt by reason of federal law or international treaty, provided billing is made directly to and payment is received from the government agency qualifying for this exemption. If the individual pays themselves in lieu of the government agency, they are not considered exempt. There must be a claim made at the time rent is collected and under penalty of perjury upon a form prescribed by the City of Oakland.
  - Any uncollectible transient rent. However, if these amounts are subsequently collected, the tax must be included in the amount paid to the City of Oakland when filing the next return.

### What Happens If I Fail to Comply?

**FAILURE TO COMPLY WITH THE TRANSIENT OCCUPANCY TAX ORDINANCE REQUIREMENTS IS A MISDEMEANOR. COLLECTION ACTION MAY BE TAKEN AGAINST THE OPERATOR AND/OR A LIEN MAY BE FILED AGAINST THE PROPERTY OWNER.**