

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



## **City of Oakland**

*Finance and Management Agency  
Revenue Division*

150 Frank H. Ogawa Plaza #8333  
Oakland, CA 94612-2011

Phone: (510) 238-7474  
Fax: (510) 238-7128

### ***Transient Occupancy Tax (TOT) Requirements***



**Tel: (510) 238-7474**

## *Who Is Required to Pay?*

Every person (transient) occupying any hotel/motel for any period of no more than thirty (30) consecutive days within the City of Oakland is required to pay the tax to the operator at the time the rent for occupancy is paid. The rate is 11% of the rent charged.

## *Who Is Responsible for Paying & Remitting?*

The hotel/motel operator is responsible for collecting & 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 operator must register within 30 days after ownership change, and/or before commencing business. A TOT certificate will be issued upon registration, authorizing each registrant to collect the tax from the occupant, and must be displayed in a conspicuous place on the premises at all times. Contact the Tax Compliance Section at (510) 238-7474 for the necessary forms.

## *How Do I Report the Tax?*

Hotel/motel operators shall be provided with a 1 year (12 month) supply of TOT forms in July of each year. Operators are required to transmit returns, together with payment, on or before the following date (whichever applies):

- **The 10th day following each month** if the total transient gross receipts collected for the previous calendar year are over \$100,000
- **The last day of the month following the close of each calendar quarter** if the total transient gross receipts collected for the previous calendar year is between \$5,000 & \$99,999
- **On or before January 31st of each year** if the total transient gross receipts collected from the previous calendar year is under \$5,000

## *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.

## *Who Is Exempt from Paying TOT?*

- Any transient who occupies a hotel/motel for more than thirty (30) consecutive days.
- Any officer or employee of a foreign or domestic government 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. 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 AGAINST THE OPERATOR AND/OR A LIEN MAY BE FILED AGAINST THE PROPERTY OWNER.**

**For more information, please contact:**

*Finance and Management Agency  
Revenue Division*

150 Frank H. Ogawa Plaza #8333  
Oakland, CA 94612-2011

Phone: (510) 238-7474  
Fax: (510) 238-7128