

DEFINITIONS

Short-Term Rental

A short-term rental is defined as the rental of all or portion of your residential unit, dwelling unit, accessory unit, a room, a room of a dwelling unit, hotels, living spaces in hotels, house, bed and breakfast, motel, inns and other lodging for a period of less than 30 days.

Transient Occupancy Tax

Transient Occupancy Tax (TOT), also known as a “hotel tax,” is authorized under State Revenue and Taxation Code Section 7280. TOT is levied at 10% in the unincorporated Marin County for the privilege of occupying a room(s) or other living space in a hotel, inn, motel, vacation home, house or other lodging for a period of 30 days or less. TOT is collected by the operator but the tax is imposed on the guest.

Operator

Any person, corporation, authorized agent, management company, entity, property owners or partnership that is a proprietor of short-term rental property is considered an operator.



Protect Preserve Prosper

GOVERNING LAWS

Marin County Ordinance:

- 3.05 - Uniform Transient Occupancy Tax
- 3042 - Business License
- 3695 - Establishing Requirements for Short-Term Rentals

California Revenue and Taxation Code
7280 - 7283.51

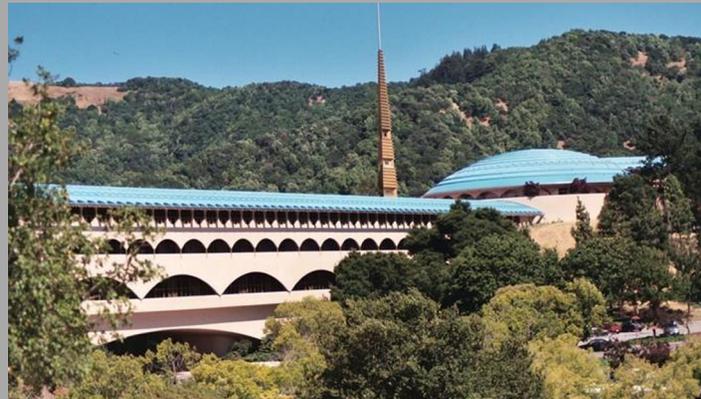
ONLINE SERVICES

For additional information and online services for registration, renewals and monthly filings, please visit our websites:

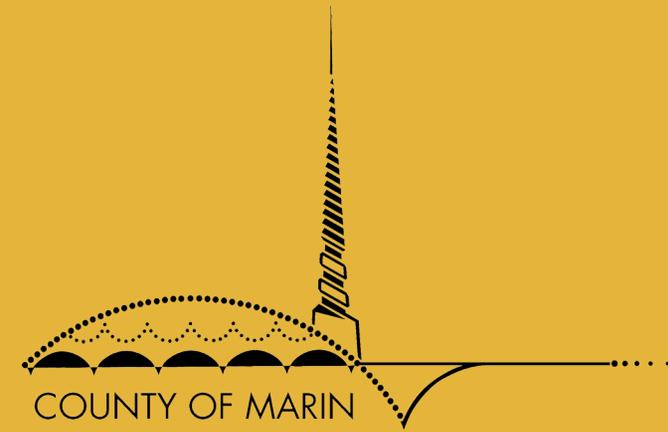
- Short-Term Rentals
www.marincounty.org/STR
- Business License
www.marincounty.org/BL
- Transient Occupancy Tax
www.marincounty.org/TOT1

MAIL

Marin County Tax Collector
Attention: TOT
P.O. Box 4220
San Rafael, CA 94903



This brochure was developed to provide helpful information regarding Transient Occupancy Tax (TOT) requirements for unincorporated Marin County



TRANSIENT OCCUPANCY TAX

Unincorporated Marin County

www.marincounty.org/str
tot@marincounty.org
415 473 6123 T

**DEPARTMENT OF FINANCE
TREASURER TAX COLLECTOR
TRANSIENT OCCUPANCY TAX UNIT**

REGISTRATION

Within 30 days after commencing business, each operator of any transient occupancy accommodation must register for two types of license with the Department of Finance:

- Business License
- Transient Occupancy Tax Certificate Number

TRANSIENT OCCUPANCY TAX (TOT)

Transient's Responsibility

Every guest (transient) occupying any short-term rental for any period less than 30 days is required to pay the transient occupancy tax to the operator, at the time the rent for occupancy is paid. The rate is 10% of the rent charged, as stipulated in Ordinance Chapter 3.05. TOT is not a tax on the operator, but is collected by the operator from the guest(s).

Operator's Responsibility

Operators are responsible for ensuring compliance with the County's governing laws, including registration, collection and remittance of any TOT taxes that apply to their accommodations when payment is collected.

Online Agents

Airbnb is contracted with the County of Marin and will remit the collected TOT to the Marin County Tax Collector at the end of the month. The operator must report total rent charged and TOT collected by Airbnb on a monthly basis. In addition, the Airbnb report must be attached. The County of Marin is not contracted with any other online platform at this time.

Reporting Transient Occupancy Tax

Short-term rental operators are required to report and remit returns, together with payment, by the close of business on the last day of each month for the preceding month.

Each month, operators will report:

- Gross receipts charged and received
- Tax collected from guests

Paper returns can be mailed or returns can be electronically submitted online at:
- www.marincounty.org/TOT1

Late Payment

Any operator who fails to file the return and remit the tax within the time required shall pay penalty and interest. Interest is equal to 0.5 percent per month as well as a penalty of 10 percent for each month. The penalty rates increase by an additional 10% per month. Penalties and interest can not be contested or waived. Failure to remit TOT can result in a recorded lien against owner, operator and authorized agent.

Notifying Neighbors

The public must be notified that a short-term rental is offered on a particular property by:

1. Placing exterior signage on the rental property issued by Marin County Department of Finance

OR

2. Delivering a written notice or door hanger to all properties within a 300 ft radius of the rental.

Notifying Neighbors, continued

The notice should include the following:

1. Name of local contact person
2. Phone number and email address of the local contact person
3. Street address of the short-term rental
4. Phone number and web address for the Marin County Short-Term Rental hotline:
 - **1-415-300-4445**
 - **<https://hostcompliance.com/tips>**

An affidavit from the owner certifying that the notice has been provided shall be submitted to the Marin County Department of Finance. Affidavits can be found online:

- www.marincounty.org/TOT

Enforcement of the signage is through Marin County Community Development Agency

Sell, Transfer or Terminate Operations

Operators must notify the Marin County Tax Collector in writing, 30 days in advance of the termination, sale or transfer date.

If the short-term rental is sold or transferred, a tax clearance certificate must be obtained by the tax collector after all taxes have been paid and reported.

Close-out forms are available on our website.