

West Marin TOT Rate Increase effective January 1, 2019.



The County of Marin Tax Collector would like to provide the following clarifications regarding short-term rental (STR) in West Marin.

Voters in West Marin recently approved Measure W which authorized a four percent (4%) increase in Transient Occupancy Tax (TOT) rate for short-term rentals and campsites located in West Marin, the increase became effective on January 1, 2019.

Pre-paid rents and pre-booked reservations prior to January 1, 2019:

- For guests who pre-paid rents and pre-booked reservations prior to January 1, 2019 for stays between January 1, 2019-December 31, 2019, STR operators may report those reservations at the historical 10% TOT rate.
- To correctly report rents for the month at the applicable rates, STR operators will be responsible for submitting two separate returns, (a 14% TOT return and a 10% TOT return)
 - **14% TOT return:** To report the new 14% rate
 - **10% TOT return:** To report rents for pre-paid and pre-booked reservations where guests who paid the historical 10% rate
- The 10% TOT return must be submitted via paper with supporting documents, online reporting is not available. Supporting documentation is required and should demonstrate the booking date occurred before January 1, 2019 and the TOT collected was based on 10% of the rent. If pre-booked reservations are collected at the 14% tax rate, then the full amount should be remitted and reported on your TOT return. To request a 10% TOT return, please email TOT@marincounty.org
- County of Marin Tax Collector is in contact with Airbnb. Airbnb will begin calculating, collecting and remitting TOT pursuant to the West Marin Tax rate increase effective January 1, 2019.