1. **Why did the Transient Occupancy Tax (TOT) rate(s) increase?**

   Voters approved [Measure C](), dividing the City into three tax zones and establishing new tax rates for each zone.

2. **How do I know which TOT zone my property is located in?**

   To determine the TOT rate for a property, visit the [City's interactive tax zone lookup map](). If you have questions, please email [sdtot@sandiego.gov]() or call (619) 615-1530.

3. **When are the new TOT rates effective?**

   New TOT rates are effective May 1, 2025.

4. **A hosting platform currently remits TOT on my behalf; are they aware of the new TOT rates?**

   The City notified all registered online platforms of the upcoming TOT rate changes; however, it is the Operator's responsibility to ensure TOT is collected and remitted to the City accurately. Please contact your hosting platform with any questions.

5. **How can I report and remit for multiple tax zones using the TOT payment portal?**

   The City updated its payment portal to accommodate payment for multiple tax zones.

6. **What tax rate should I use for bookings made before May 1, 2025?**

   TOT is assessed on guests and must be collected at the same time the room rent is collected ([San Diego Municipal Code section 35.0112]()). If rent is paid/collected prior to May 1, 2025, the 10.5% tax rate applies. If rent is paid/collected on or after May 1, 2025, the Operator must assess and collect the TOT at the new rate.

7. **Does Measure C impact the Tourism Marketing District (TMD) assessment?**

   No. There are no changes to the TMD assessment.

8. **If I am a Hosting Platform, can the City provide a file for the three different tax zones for the City of San Diego?**

   Yes. Please send this request to sdtot@sandiego.gov and the TOT Administration can provide them.