



## TRANSIENT OCCUPANCY TAX (TOT) FAQs

### 1. What is TOT?

The City of Livermore imposes Transient Occupancy Tax (TOT) on accommodation rental guests for stays of 30 days or less. Property operators are required to collect TOT from each guest and remit the total TOT amount collected each quarter to the City of Livermore.

### 2. What is TOT revenue used for?

TOT revenue is deposited into the City's General Fund which funds various City services such as public safety (police & fire), street maintenance and library.

### 3. What is the TOT rate?

TOT is 8% of the rent charged by the property operator for each guest's stay. Rent includes the base stay rate, parking fees, cleaning fees and resort fees. Service fees charged by platforms such as Airbnb to run, maintain and offer customer services to the property operator are excluded.

### 4. How do I pay TOT?

TOT is collected by hotel/motel operators and short-term rental hosts and remitted to the City of Livermore quarterly. If a short-term rental host uses a 3<sup>rd</sup> party platform such as Airbnb, the platform needs to collect TOT from the guests and the host remits the TOT collected to the city.

The TOT remit due dates are:

Quarter Period	TOT Due Date
January 1 – March 31	April 30
April 1 – June 30	July 31
July 1 – September 30	October 31
October 1 – December 31	January 31

For hotel/motel operators, complete the TOT form located on the city website:

<https://www.livermoreca.gov/departments/administrative-services/finance/online-payments-services/transient-occupancy-tax>

Please make checks payable to the City of Livermore and mail or deliver to the following address:

City of Livermore

Attn: Finance Department

1052 S Livermore Avenue

Livermore, CA 94550

For short term rental (STR) operators of residential properties, please remit payment through your account on the STR portal. This is the same portal used for the application/renewal of the STR permit.

### 5. Are there any TOT exemptions?

Yes, guests whose occupancy exceeds 30 consecutive days or are an officer/employee of a foreign government and claim exemption under provisions of an international treaty are exempt from paying TOT. Hotel/motel operators need to complete the TOT exemption form located on the City's website and send it with the TOT form and amount collected from their non-exempt guests.

**6. Can TOT payment be remitted more frequently than every quarter?**

Hotel/motel operators may alternatively remit TOT monthly to the City of Livermore at the address listed in FAQ #4. For STR operators, the STR portal only accepts TOT payments once per quarter. Please refer to the quarterly due dates listed in FAQ #4.

**7. Who do I contact if I have more questions about TOT?**

Please contact the City of Livermore finance department at (925) 960-4300 or [finance@livermoreca.gov](mailto:finance@livermoreca.gov).