



QUARTERLY INSTRUCTIONS TRANSIENT OCCUPANCY TAX

TAX DUE

The transient occupancy tax is 10% of the rent charged to persons occupying space in your hotel for 30 consecutive calendar days or less, plus the 2% Marin County BID tourism assessment. (Please see tax return form for details).

This tax is collected at the same time the rent is collected and held in trust for the account of the City until payment is made to the tax collector. The following schedule shows the due date for each reporting period:

<u>Reporting Period</u>	<u>Due Date</u>
January 1 - March 31	April 30
April 1 - June 30	July 30
July 1 - September 30	October 30
October 1 - December 31	January 30

PENALTY FOR DELINQUENCY

Failure to remit the tax by the due date will result in a 10% penalty and interest at the rate of one-half of one percent per month. Continued delinquency will result in additional penalty and interest charges. To avoid penalties, deliver to our office or postmark envelope by the due date.

WHERE TO FILE

Complete the Transient Occupancy Tax Return and mail with tax remittance to:

City of San Rafael
Finance Dept.
1400 Fifth Avenue
San Rafael, CA. 94901

You can also pay in person at 1400 Fifth Avenue, San Rafael, Cashier Counter 3rd Floor, between 8:30 a.m. and 5:00 p.m., Monday through Friday.

If you have questions, please email: AR@cityofsanrafael.org