On Applying the Transient Occupancy Tax To Airbnb and Other Forms of Short-Term Rentals in Alameda

A City Council Referral Item Submitted By Alameda Councilmember Tony Daysog

July 7, 2015

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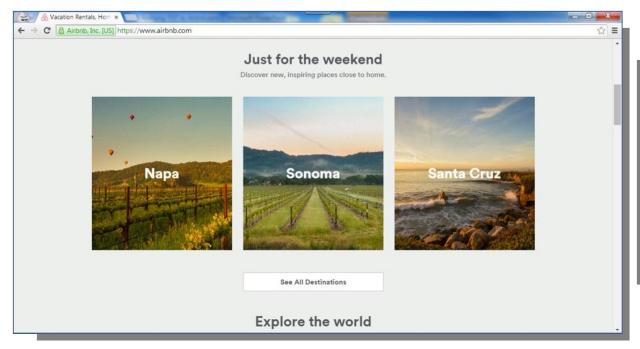
- "Transient Occupancy Tax (aka "T.O.T." and/or "hotel tax")
- Airbnb and other short-term lodging models
- " Snapshot: Airbnb in the City of Alameda
- Issues: permanent rental stock . . . T.O.T. revenues . . . effective increase in lodging capacity
- Concluding remarks

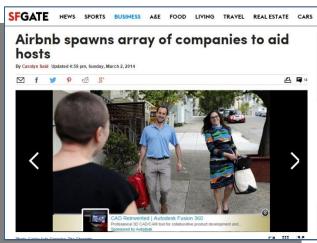
Transient Occupancy Tax

- Codified in Alameda Municipal Code "3-61 TRANSIENT OCCUPANCY TAX" (http://bit.ly/1HcTQlp)
- 3-61.2 (definitions): *Hotel* . . . includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, <u>apartment</u>
- " 3-61.2 (definitions): *Operator* shall mean the person who is proprietor of the hotel, whether in the capacity of <u>owner</u>, <u>lessee</u>, <u>sublessee</u>, mortgagee in possession, licensee, or any other capacity.
- " 3-61.3: T.O.T. Rate: 10 percent

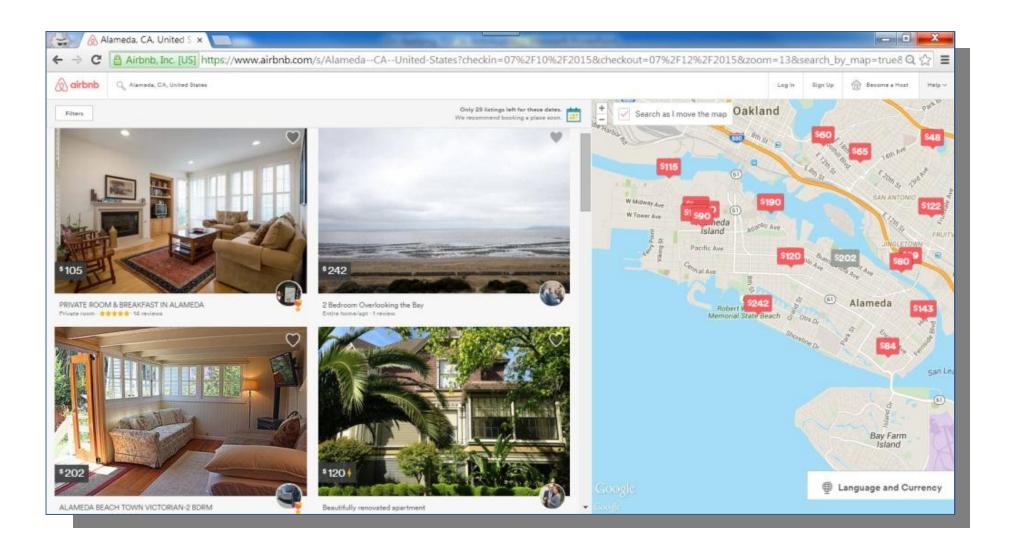
What is Airbnb?

- Airbnb: "AirBed & Breakfast"
- Airbnb is an online marketplace for vacation rentals that connects users with property to rent with users looking to rent the space.





Airbnb in Alameda



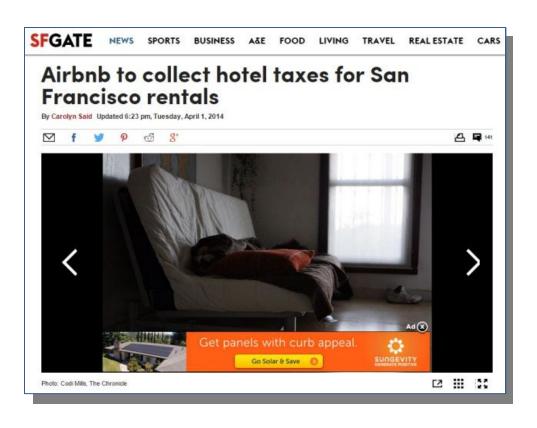
Issues: Rental Housing Stock







Issues: T.O.T. Revenues







dwellings rented out for periods less than 30 days, are illegal in

Huntington Beach. Being illegal on the books doesn't deter more than 100 listings for such rentals on websites like Airbnb and VRBO, which

people around the world use to rent vacation homes. Additionally, several professed owners

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Concluding Remarks