

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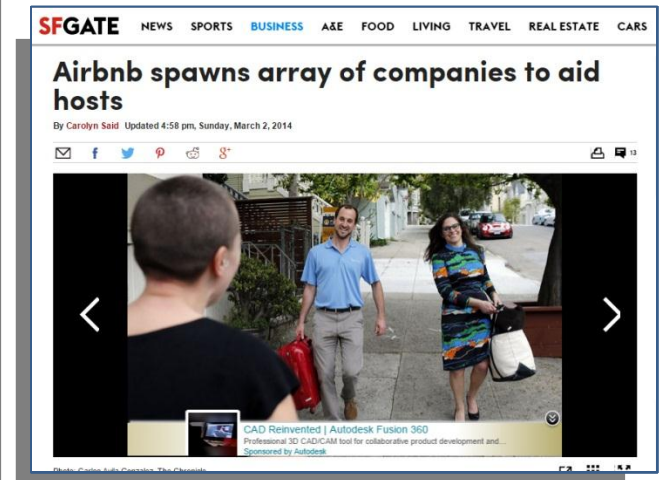
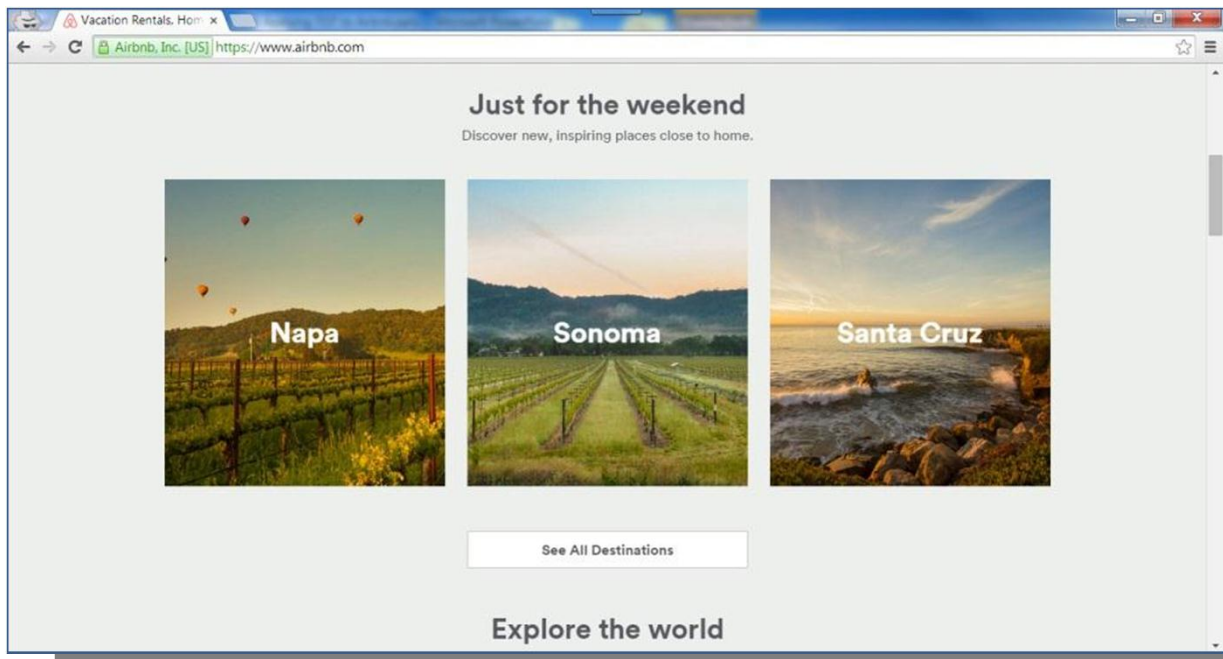
- “ Transient Occupancy Tax (aka “T.O.T.” and/or “hotel tax”)**
- “ Airbnb and other short-term lodging models**
- “ Snapshot: Airbnb in the City of Alameda**
- “ Issues: permanent rental stock . . . T.O.T. revenues . . . effective increase in lodging capacity**
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#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

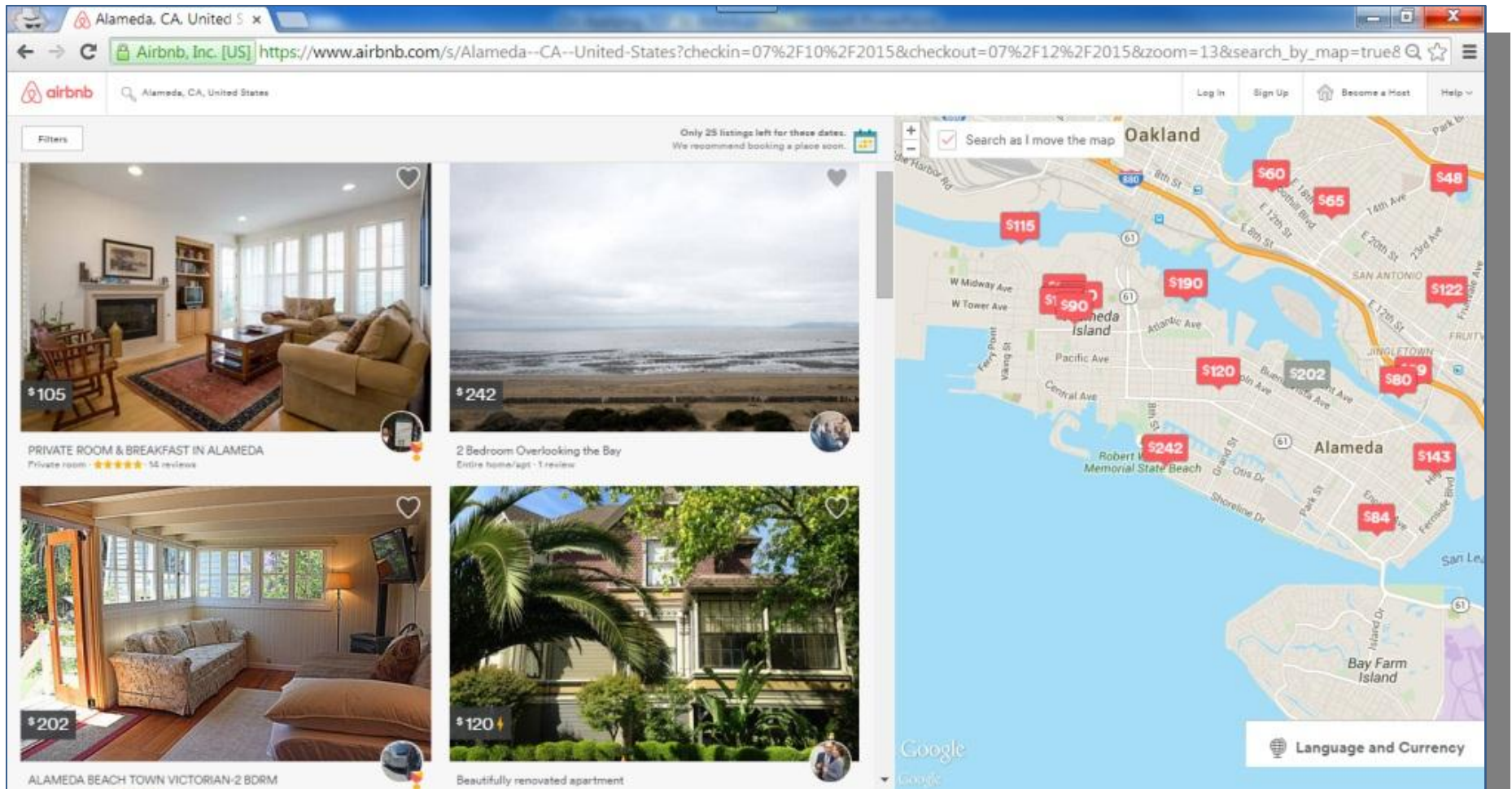
- “ Codified in Alameda Municipal Code “**3-61 - TRANSIENT OCCUPANCY TAX**” (<http://bit.ly/1HcTQlp> )
- “ 3-61.2 (definitions) : *Hotel* . . . includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment . . . .
- “ 3-61.2 (definitions)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

## Santa Monica Lookout

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### Santa Monica Rolls out Strict New Law on Short-term Vacation Rentals

By Niki Cervantes  
Staff Writer

June 17, 2015 -- The City of Santa Monica on Monday began to roll out a sweeping crackdown on illegal vacation rentals made popular by online sites like Airbnb, vowing to enforce some of the toughest restrictions in the nation.

City officials Monday began collecting applications for business licenses for "home sharing," the term the city uses for those who rent apartments or homes for short-term stays but comply with Santa Monica's regulations. The law impacts an estimated 1,400 short-term stay units out of a total of about 1,700 now operating, officials said.

"We are hoping folks will self-comply," said Salvador Valles, chief administrative officer for Planning and Community Development, adding that the City will soon begin issuing fines and, for the worse offenders, threaten closure.

In addition to the business license, operators must also be on-site during guest stays and pay the city's 14-percent hotel tax. Valles said he didn't know how many applications for licenses had been received so far.

The law is being rolled out in stages, due in part to the number of travelers who booked rooms in Santa Monica before the law was passed in May.

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## Activists seek to get anti-Airbnb measure on ballot

By Matier & Ross Updated 10:13 am, Monday, June 23, 2014

✉ f t p d s



Photo: Brant Ward, The Chronicle

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### Piedmont: City Council to tackle rental issue brought about by AirBnB, other firms

By Linda Davis Correspondent

POSTED: 05/13/2015 02:53:44 PM PDT UPDATED: ABOUT 9 HOURS AGO 0 COMMENTS

PIEDMONT -- The City Council will convene at 7:30 p.m. Monday to discuss the thorny issue of short-term room rentals in the city -- a phenomenon that is sweeping the country.

Similar to Zipcar offering short-term car rentals with the click of a mouse, several companies have emerged such as AirBnB, StopSleepGo and HomeAway that connect those wishing to rent a private room for a few days somewhere. It could be in Europe, Palm Springs or Miami. But it's also happening in Piedmont.

Complaints by some residents late last summer caught the city staff by surprise, and they began investigation. The issue came before the Piedmont Planning Commission in September, which

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# Issues: T.O.T. Revenues

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## Airbnb to collect hotel taxes for San Francisco rentals

By Carolyn Said Updated 6:23 pm, Tuesday, April 1, 2014

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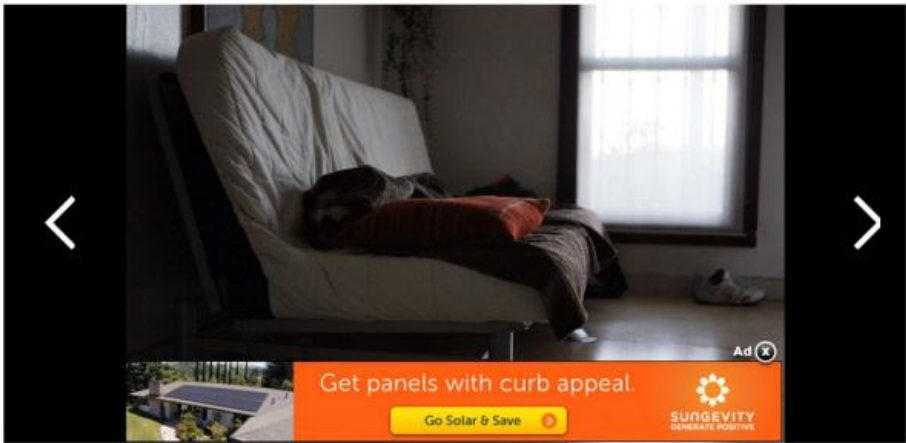


Photo: Codi Mills, The Chronicle

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### Legalization of vacation rentals is a possibility

June 26, 2014 | Updated June 24, 2014 12:14 p.m.

BY JONATHAN WINSLOW / STAFF WRITER

What started as a call to bring the hammer down on short-term vacation rentals during last week's City Council meeting has become an effort to find ways of potentially regulating such establishments.

A discussion started by Mayor Pro Tem Joe Shaw was aimed at enacting stricter prohibition on short-term rentals, but as talks continued the council drifted toward legalization.

"We're losing an awful lot of money," said Councilman Joe Carchio. "If we do nothing, they're still going to rent these apartments and homes, we're not going to take advantage of it, and we're not going to get any revenue."

Short-term vacation rentals, defined as single-family residential 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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## Airbnb to collect San Diego tourist taxes

By Jonathan Horn | 5:03 p.m. July 1, 2015 | Updated: 12:15 p.m. | July 2, 2015



# Concluding Remarks