County of San Diego
Refund Information Sheet for
Transient Occupancy Tax ("Hotel Tax")

(Applies <u>Only</u> to Hotels Located in the Unincorporated Areas of the County)

1. **Why has the County established a process to accept claims for refunds for hotel tax payments paid to hotels in the unincorporated areas (i.e., not located in any city)?**

   - It was discovered recently that in 1990 the former Board of Supervisors increased the hotel tax from 8% to 9% without voter approval.

   - Based upon this discovery, the County has established a refund process to permit hotel guests who stayed at hotels in the unincorporated areas of the County to submit claims for refunds for the one percent (1%) difference that the guests paid to the hotel.

2. **Who is eligible to submit a claim for a refund of the difference between the 8% and the 9% hotel tax paid to a hotel in an unincorporated area of the County?**

   - Any person who paid a hotel operator a hotel tax for lodging in an unincorporated area of the County to occupy a hotel room since August 23, 1990, may submit a claim for refund to the County for the one percent (1%) difference.

3. **Where should the claims for refunds be sent**?

   - The claim form must be sent to or filed with the Treasurer-Tax Collector, as follows:

     Dan McAllister, Treasurer-Tax Collector (A-57)
     County Administration Center, Room 112
     1600 Pacific Highway
     San Diego, CA 92101

4. **What is a "hotel" for purposes of being able to file a claim for a refund?**

   - According to the hotel tax ordinance, a hotel is defined as a structure that is occupied (or intended for occupancy) for dwelling, lodging or sleeping purposes. This includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobilehome, house trailer, or similar structure at a fixed location.

   - Also, the hotel must be located in an unincorporated area of the County, which means anywhere within the geographical boundaries of the County, excluding all cities.

5. **How will the refund be calculated?**

   - If appropriate documentation in the form of a receipt is presented, and the filing of a timely claim is approved, the claimant will be entitled to a reimbursement of the difference between 8% and 9% of the hotel tax paid for the cost of lodging.

- For example, if a hotel operator charged a person $100 for lodging to occupy a hotel room and imposed a hotel tax of 9% (or $9.00), the claimant would be entitled to claim the difference between the $9 and the hotel tax of 8% (or $8.00), which would amount to one dollar ($1).

6. What must a person submit to qualify for a refund?

A person must present the following information to the Treasurer-Tax Collector **NO LATER THAN AUGUST 1, 2008**:

- A completed and signed Claim Form (claim form attached); AND
- A copy of the receipt that evidences the claimant's stay at the hotel, including a separate entry of the specific tax amount paid to the operator, the dates of occupancy, the location of the hotel, and the claimant's name. A credit card receipt is not acceptable evidence of a claim since it will not include a separate entry of the tax paid.
- The name on the hotel receipt and the claimant's name must be the same.

(If you do not have a copy of the receipt, you may wish to contact the hotel where you stayed to ask whether the hotel kept a file of the receipts.)

7. Is the claimant required to obtain any information from the hotel operator?

- No. However, if you did not keep your receipts from when you stayed at the hotel, you may wish to contact the hotel to ask if it maintained a file of the receipts.

8. Can the hotel operator elect to issue refunds?

- Yes, the hotel operator may, but is not required to, issue refunds/credits to its guests for their guests' payments of the tax. If the hotel does so, it may seek reimbursement from the County.

- If a person receives a refund or credit from a hotel for the 1% difference in hotel tax paid to the hotel, the person is not eligible to submit a claim for a refund.

- If the hotel operator opts not to issue refunds or credits to its guests for the 1% difference in the hotel tax, then such guests would be eligible to file claims for refunds with the County so long as all other requirements discussed above are satisfied.

9. Is there a contact person at the Treasurer-Tax Collector's Office?

- Yes, Sherri Coughlin at 619-531-5710.

- Information may also be obtained from the Treasurer-Tax Collector's website at www.sdtreastax.com.