

Voluntary Collection Agreement of Transient Occupancy Tax with AirBNB

Finance Department

City Council October 16, 2018

RiversideCA.gov

LEGISLATIVE HISTORY

• Riverside Municipal Code Chapter 5.32

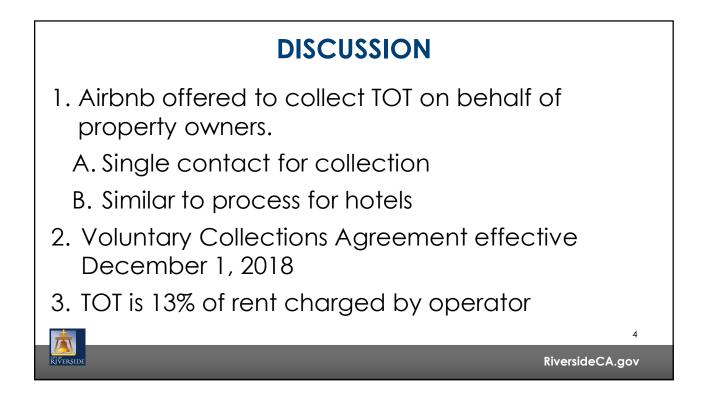
– Requires the payment of Transient Occupancy Tax (TOT) for any structure which is occupied or intended or designed for use as occupancy by transients, including but not limited to dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof.



RiversideCA.gov

2





5

RiversideCA.gov

VOLUNTARY COLLECTION AGREEMENT (VCA)

- 1. Terms include:
 - A. Airbnb assumes role & liability of reporting & collection of TOT
 - B. All personal identification of hosts & guests will be excluded from audits
 - C. Agreement only relates to use of Airbnb Internet-based platform
 - D. Airbnb will notify hosts of the collection & remittance of TOT
 - E. Airbnb is only liable for TOT effective December 1, 2018
 - F. Termination from either party requires a 30 day written notice

ŘÍVerside

