



**SHELLEY PIECH
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Frequently Asked Questions (FAQ's)
AIRBNB – HOST (HOMEOWNER) RENTALS

****Disclaimer****

This is for general guidance only. This does not provide specific advice about a particular set of facts.

Tuolumne County

Guests who book Airbnb listings that are located in Tuolumne County, CA (**does not include the incorporated city of Sonora**) will pay the following taxes as part of their reservation:

- Transient Occupancy Tax: 10% of the listing price including any cleaning fee for reservations 30 nights and shorter. For detailed information, visit the [Tuolumne County Transient Occupancy Tax site](#).

1.) Q – When will Airbnb begin collecting and remitting Occupancy Tax?

A – On May 1, 2016, Airbnb will begin collecting and remitting Occupancy Taxes on behalf of all hosts for all bookings on the Airbnb platform from that date forward. Hosts will not have an option for the collection of Occupancy Taxes.

2.) Q – Who is responsible for paying Occupancy Taxes on bookings prior to May 1, 2016?

A – As in the past, each Host is responsible for collecting and remitting Occupancy Taxes to the Tuolumne County Tax Collector. Any booking you have through Airbnb prior to May 1, 2016 will still need to be reported to the Tuolumne County Tax Collector.

3.) Q – Do I still need to have a license if Airbnb is collecting the tax?

A – If your rentals only come from Airbnb then you will not be required to have a license. You will need to have a license for all rentals booked through other websites.

4.) Q – What if I book my home through other websites?

A – The collection and remittance of Occupancy Tax is required for all short-term rentals (up to the first 30 days). While Airbnb is handling the tax for bookings on their site, you are still required to collect and remit the tax for bookings made outside of the Airbnb network.

5.) Q – How do I report my Airbnb activity on monthly returns?

A – You should **NOT** be reporting your Airbnb activity. Airbnb will be remitting Occupancy Taxes on your behalf.

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For more information regarding Airbnb, please refer to Airbnb.com FAQ's
<https://www.airbnb.com/help/topic/264/local-tax> or contact the Tuolumne County Tax Collector at
(209) 533-5544.