

Article 10: Short-Term Residential Occupancy and Hosting Platforms

Division 2: Hosting Platforms

(“*Hosting Platforms*” added 4-14-2021 by O-21305 N.S.; effective 5-29-2021.)

§510.0201 Requirements for Hosting Platforms

- (a) A *hosting platform* operating in the City shall provide the following information to any *host* listing a *dwelling unit* through the *hosting platform’s* service:
 - (1) notice of the requirements of Chapter 5, Article 10, Division 1, including the requirement to obtain a *license* prior to any listing;
 - (2) notice of the transient occupancy tax requirements in Chapter 3, Article 5, Division 1; and
 - (3) resources or training on the prevention of human trafficking, if provided by the *hosting platform*.
- (b) Upon request by the City Manager, a *hosting platform* shall provide documentation to the City Manager demonstrating that the *hosting platform* provided the required notification to *hosts* using its services in the City. A *hosting platform’s* failure to provide written notification to a *host* under section 510.0201(a) shall not excuse a *host* from complying with any local regulations.
- (c) A *hosting platform* shall not process or complete any *booking service* transaction for any *dwelling unit* offered for *short-term residential occupancy* unless it has a valid *license* number listed on the City’s registry created in accordance with Municipal Code section 510.0110(c) at the time the *hosting platform* receives a fee for the *booking service*.
- (d) A *hosting platform* shall use reasonable efforts to not process or complete any *booking service* for any *host* with a Tier One License that has exceeded the authorized 20-day limit in one calendar year unless the *host* has subsequently obtained a Tier Two, Tier Three, or Tier Four License.

- (e) If a *hosting platform* collects *rent* from a *guest*, the *hosting platform* shall collect all required transient occupancy taxes at the same time the *rent* is collected and shall remit the taxes on a monthly basis to the City with the completion of a form approved by the City Manager. A *hosting platform* collecting *rent* and transient occupancy taxes under this section 510.0201(e) shall issue a receipt to each *guest*. The *hosting platform* shall separately state on the receipt the amount of the transient occupancy tax charged and maintain a duplicate of such receipt in accordance with Municipal Code section 510.0202. A *hosting platform* shall maintain all documentation necessary to demonstrate that the proper amount of taxes have been remitted to the City Manager for a period of four years after the date of remittance.
- (f) Subject to applicable laws, a *hosting platform* with any listings in the City of San Diego shall provide the City Manager, on at least a monthly basis and in a format specified by the City Manager: the *license* numbers for each listing; the name of the person responsible for each listing; the street address of each listing; and for each booking that occurs within the reporting period, the number of days booked.
- (g) Whenever a *hosting platform* complies with this Article and any applicable administrative guidelines promulgated by the City Manager to confirm that the *dwelling unit* has a valid *license*, the *hosting platform* shall be presumed to be in compliance with Municipal Code section 510.0201(a) through (f). Instead of complying with the administrative guidelines, a *hosting platform* may enter into a written agreement with the City that establishes the manner in which the *hosting platform* will support the City's enforcement of this Division and meet the purposes of the *hosting platform's* responsibilities in Municipal Code section 510.0201(a) through (f).

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§510.0202 Records Maintenance and Production

- (a) A *hosting platform* shall maintain the following information for each *short-term residential occupancy* transaction in the City for which the *hosting platform* provided a *booking service* for a period of four years from the date of the transaction:
- (1) the first and last name of the *host* who offered the *short-term residential occupancy*;
 - (2) the exact street address of the *dwelling unit*, including any unit numbers;
 - (3) the dates for which a *guest* procured *occupancy* of the *dwelling unit* using the *booking service* provided by the *hosting platform*, and the total number of room nights by reporting period by *host*;
 - (4) the amount of gross receipts, including but not limited to *rent* and transient occupancy tax, paid for each stay in a format required by the City Manager; and
 - (5) the *license* number and the Transient Occupancy Tax Certificate number for the *short-term residential occupancy*.
- (b) Subject to applicable law, a hosting platform shall deliver information set forth in Municipal Code section 510.0202(a) to the City Manager upon request. The City Manager may apply auditing procedures necessary to determine the amount of taxes due to the City and to ensure compliance with this Article.

(“Records Maintenance and Production” added 4-14-2021 by O-21305 N.S.; effective 5-29-2021.)