

CITY OF PALM DESERT

REQUIREMENTS FOR AIRBNB PLATFORM

As of August 1st 2016 the City of Palm Desert has entered into an agreement with Airbnb for the collection and remittance of Transient Occupancy Tax (TOT) on behalf of the rental unit(s) owners that utilize the Airbnb platform to rent their units within Palm Desert city limits. The following are required for Airbnb platform users:

- An annual [short-term rental permit](#) is required for registration of the property for rent.
- Due to Airbnb citing confidentiality issues homeowners must complete a TOT Return form for the month applicable that Airbnb paid and may be submitted via email or fax. Please write "Paid by Airbnb" by line #7 of the TOT Return form.
- Property Management Companies are required to submit a TOT Return for the company's in house bookings that identify gross rent, additional fees and tax due. In regards to Airbnb only bookings and to assure proper accounting practices are followed we are asking for cooperation in submitting a separate document, spreadsheet or a TOT Return for those Airbnb only bookings which identify gross rent, additional fees and tax due.
- If any other platform, company, website to include in-house company portal other than Airbnb is used to book and pay for the rental of property, you are required to collect and remit the required Transient Occupancy Tax per [Palm Desert Municipal Code Section 3.28.030](#) for the non-Airbnb booked nights.
- It is your responsibility to ensure accurate accounting records are kept and submitted with TOT Returns if using Airbnb for any short-term rentals. Any errors will only be corrected and/or refunded with appropriate documentation as per [PD Municipal Code 3.28](#) of the overpayment and may be subject to review by an independent auditing firm.
- Failure to register, collect and remit these taxes will subject the property owners for fines, penalties and interest due.
- If your short-term rental property was not rented for a particular month, you are still required to submit your monthly TOT Return per [PD Municipal Code 5.10.070 para p](#). If a long-term stay occurred, 28 consecutive days or more, both the TOT Return form and Exemption report are required for monthly submittal.

You may submit your completed TOT Returns for all short-term, long term or no stays via email at tot@cityofpalmdesert.org, fax at 760-341-4564 or via U.S. Mail to the above address. If you have any question please call the Short-Term rentals desk at 760-776-6335.