

**TRANSIENT OCCUPANCY TAX**  
**As of January 1, 2026**

<i><b>CITY</b></i>	<i><b>TOT%</b></i>	<i><b>SHORT TERM RENTAL TOT?</b></i>
<b>BELMONT</b>	<b>14%</b>	<b>YES</b>
<b>BRISBANE</b> * (plus \$2.50 Business License Tax)	<b>14%</b>	<b>YES</b>
<b>BURLINGAME</b>	<b>12%</b>	<b>YES</b>
<b>COLMA</b>	<b>12%</b>	<b>NO</b>
<b>DALY CITY</b>	<b>13%</b>	<b>YES</b>
<b>EAST PALO ALTO</b>	<b>12%</b>	<b>YES</b>
<b>FOSTER CITY</b>	<b>12%</b>	<b>YES</b>
<b>HALF MOON BAY</b> * (plus \$1.00 HMB BID)	<b>15%</b>	<b>YES</b>
<b>MENLO PARK</b>	<b>15.5%</b>	<b>YES</b>
<b>MILLBRAE</b>	<b>14%</b>	<b>YES</b>
<b>PACIFICA</b> * (plus \$1.00 Pacifica BID)	<b>15%</b>	<b>YES</b>
<b>REDWOOD CITY</b>	<b>12%</b>	<b>YES</b>
<b>SAN BRUNO</b>	<b>14%</b>	<b>NO</b>
<b>SAN CARLOS</b>	<b>14%</b>	<b>YES</b>
<b>SAN MATEO</b>	<b>14%</b>	<b>YES</b>
<b>SOUTH SAN FRANCISCO</b> * (plus \$2.50 Conference Center Tax)	<b>14%</b>	<b>YES</b>
<b>SAN MATEO COUNTY</b> (properties in most unincorporated city areas)	<b>10%</b>	<b>YES</b>