

TRANSIENT OCCUPANCY TAX
As of January 1, 2026

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