



**Contra  
Costa  
County**

To: Board of Supervisors  
From: John Gioia, District I Supervisor  
Date: May 9, 2017

Subject: REFER TO THE FINANCE COMMITTEE THE ISSUE OF EXPLORING OPPORTUNITIES FOR  
REVENUE FROM AIRBNB RENTALS WITHIN THE UNINCORPORATED AREAS OF THE COUNTY

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**RECOMMENDATION(S):**

REFER to the Finance Committee the issue of exploring opportunities for revenue from Airbnb rentals and similar electronic hosting platforms rentals in the unincorporated areas.

**FISCAL IMPACT:**

No fiscal impact from the action to refer. There is an opportunity for increased revenue to the county from Airbnb rentals and from rentals from other electronic hosting platforms.

**BACKGROUND:**

Contra Costa County has a transient occupancy tax ("TOT") ordinance which authorizes the collection of a 10% tax on the rent charged by the following hotels in the unincorporated area: Embassy Suites (unincorporated Walnut Creek area), Crowne Plaza (unincorporated Concord area), Burlington Hotel (Port Costa), and The Renaissance Club Sport Hotel (unincorporated Walnut Creek area). The county collects between \$2 to \$2.5 million per year from the TOT.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY

☐ RECOMMENDATION OF BOARD

ADMINISTRATOR

COMMITTEE

Action of Board On: **05/09/2017** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: May 9, 2017

David Twa, County Administrator and Clerk of the Board of Supervisors

Contact: John Kopchik, DCD  
Director 925-674-7819

By: Stephanie Mello, Deputy

## BACKGROUND: (CONT'D)

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There have been an increasing number of Airbnb rentals occurring around the county. Airbnb is a website that allows individuals to list, find and rent lodging. There are similar electronic hosting platforms such as VRBO. Currently, there is no revenue collected from these rentals.

A number of other jurisdictions have entered into collection agreements with Airbnb and other electronic hosting platforms whereby the hosting platforms agree to collect the TOT on behalf of the property owner and pay it to the city or county. The cities and counties which have such agreements have received significant new revenue from them.

This referral will allow the Finance Committee to explore mechanisms to collect TOT equivalent revenue from these types of rentals, which would otherwise be taxed if they were a hotel or motel rental.

## CONSEQUENCE OF NEGATIVE ACTION:

This issue will not be referred to the Finance Committee.