

### What is Lodger’s Tax and who must pay?

Under the authority of the “Lodger’s Tax Act” NMSA 1978 and City Ordinance 18-11.1, the city has established a lodger’s tax paid by persons using commercial lodging accommodations. The tax is five percent (5%) occupancy tax, and a convention center fee of two percent (2%).

### What is Lodger’s Tax used for?

In the City of Santa Fe, the Lodger’s Tax is collected by the Treasury office within Finance and managed by the Tourism Department. It is used to fund the tax program, and marketing and promotion with the intent to grow the tourism economy of the City of Santa Fe. Effective tax period February 2026 (taxes due in March), the City of Santa Fe has partnered with Neumo (previously Avenu Insights & Analytics) to assist in the administration of both the Short-Term Rental Permits and Lodger’s Tax.

### When is Lodger’s Tax due?

Lodging operators are required to report lodging receipts by the twenty-fifth day (25<sup>th</sup>) of each month via online filing at [www.hoteltaxonline.com](http://www.hoteltaxonline.com) or City-approved forms for the preceding calendar month and to remit payment of the amounts due.

### What is the Lodger’s Tax rate?

The tax rate is 5% on the gross taxable amount paid for lodging and 2% for convention center fees. See the Lodger’s Tax Ordinance §18-11.8 for information on exemptions (please note this section was recently updated to remain in compliance with state statute).

### How often do I have to report Lodger’s Tax?

Lodging operators are required to report lodging receipts by the twenty-fifth day (25<sup>th</sup>) of each month via online filing at [www.hoteltaxonline.com](http://www.hoteltaxonline.com) or City-approved forms for the preceding calendar month and to remit payment of the amounts due. It is important that you report every month as required by City Ordinance.

### I have a short-term rental. Do I have to collect and remit Lodger’s Tax?

Yes. Short-term rentals are required to report and pay Lodger’s Tax as would other lodging facilities.

### Do I have to report even if I use a third-party booking site (Airbnb/VRBO)?

Currently, third-party booking sites like Airbnb and VRBO report and pay in one lump sum for all their clients, making it impossible for The City to determine the properties for which they are paying.

Therefore, we ask that you submit a monthly report to us indicating the taxable amount and that the third-party booking site will be paying on your behalf. Lines 3 and 4 of the Lodger's Tax remittance form (online and paper form) provide a way for property owners to report these amounts.

### **Do I have to report even if I had no occupancy for the month?**

We understand that your property may not be occupied every month. You are still required to report if your property remained unoccupied for the month for your account to be updated and to prevent unnecessary delinquency notifications.

### **What if I file or pay Lodger's Tax late?**

Penalty is equal to 10% of the total tax due or \$100.00, whichever is greater. Interest is calculated at a rate of 1% of the unpaid balance of tax and penalty per month until paid in full. Unlike penalty, which is a one-time charge, interest will continue to calculate until paid in full.

### **If I have a short-term rental, do I need a permit?**

If your short-term rental is in residential zoning, a permit is required. The permit you received also includes the required business license from Santa Fe.

### **If I have a short-term rental that is not within residential zoning, do I need a permit?**

No, however, you must register your rental with the city and obtain a city business license.

### **If I have a short-term rental that I rent for 30 days or longer. Do I still charge Lodger's Tax?**

If your tenant has occupied the property for at least 30 days with the intent to become a resident, or if you have a written agreement with your tenant for at least 30 days, you should not collect Lodger's Tax.

However, if the property is rented interchangeably as a short-term rental and as a long-term rental (30 or more consecutive days), you are still required to file a monthly report and indicate the applicable exemption.

### **Who is Neumo?**

Neumo (previously Avenu Insights & Analytics) is a private company that has been contracted by the City of Santa Fe to assist in the administration of both the annual short-term rental permit program and the monthly lodger's tax. The City asks that short-term rental permit and lodger's tax applications, correspondence, remittances, and questions be directed to Neumo at the contact information provided below.

#### **Short-Term Rental Permitting**

Online Filing:  
<https://str.avenuinsights.com>  
Support:  
(800) 692-6019

#### **Lodger's Tax**

Online Filing:

[www.hoteltaxonline.com](http://www.hoteltaxonline.com)

Support:

(866) 240-3665

<https://neumo.service-now.com/csp>