ORDINANCE NO. 3380

AN ORDINANCE AMENDING CHAPTER 3.32
OF THE TUOLUMNE COUNTY ORDINANCE CODE
AMENDING THE TRANSIENT OCCUPANCY TAX
BY INCREASING THE TAX RATE FROM
TEN PERCENT (10%) TO TWELVE PERCENT (12%) AND
AMENDING THE DEFINITIONS TO APPLY THE TAX TO
CAMPGROUNDS AND RECREATIONAL VEHICLE PARKS
TO TAKE EFFECT UPON VOTER APPROVAL

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The Board of Supervisors of the County of Tuolumne ordains as follows:

<u>SECTION 1:</u> Section 3.32.020 of the Tuolumne County Ordinance Code, relating to the Transient Occupancy Tax, Definitions, is hereby amended to read as follows:

3.32.020 - Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this Chapter:

- A. "Hotel" means any structure, or any portion of any structure, which is occupied, or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes, but is not limited to, any hotel, inn, tourist home or house, motel, studio hotel, lodging house, rooming house, apartment house, dormitory, public or private club, camping site, mobilehome which is located outside of a mobile home park and which is not occupied by a tenant who is an employee of the owner or operator of the mobilehome, or other similar structure or portion thereof. "Hotel" also includes other lodging.
- B. "Other lodging" includes, but is not limited to, a camping site or a space at a campground or recreational vehicle park, but does not include any of the following:
 - (1) Any facilities operated by a local government entity;
 - (2) Any lodging excluded pursuant to Revenue and Taxation Code Section 7280(b); and
 - (3) Any campsite in a unit of the state park system.
- C. "Occupancy" means the use or possession, or the right to the use or possession, of one or more rooms, sites, or spaces, or portions thereof, in any hotel or other lodging for dwelling, lodging, or sleeping purposes.

- D. "Operator" means the person who is proprietor of the hotel or other lodging whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, concessionaire or any other capacity. Where the operator performs his/her functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this Chapter, and shall have the same duties and liabilities as his/her principal. Compliance with the provisions of this Chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- E. "Persons" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- F. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel or other lodging valued in money, whether to be received in money, goods, labor, or otherwise, including all receipts, cash credits, and property, and services of any kind or nature, without any deduction therefrom whatsoever; provided, however, that "rent" does not include lodging furnished in kind to an employee by an employer solely for the convenience of the employer.
- G. "Transient" means any person who exercises occupancy, or is entitled to occupancy by reason of concession, permit, right of access, license, or other agreement, for a period of thirty consecutive calendar days, or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel or other lodging shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this Chapter may be considered.

<u>SECTION 2:</u> Section 3.32.030 of the Tuolumne County Ordinance Code, relating to the Transient Occupancy Tax, Amount of Tax, is hereby amended to read as follows:

3.32.030 - Amount of Tax. For the privilege of occupancy in any hotel or other lodging within the unincorporated area of the county, each transient is subject to and shall pay a tax in the amount of twelve percent (12%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the county which is extinguished only by payment to the operator or to the county. The transient shall pay the tax to the operator of the hotel or other lodging at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be due upon the transient's ceasing to occupy space in the hotel or other lodging. If for any reason the tax due is not paid to the operator of the hotel or other lodging, the tax collector may require that such tax shall be paid directly to the tax collector.

<u>SECTION 3:</u> If any provision of this Ordinance or the application thereof to any person or circumstance is for any reason held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications thereof, and to this end the provisions of this Ordinance are severable.

<u>SECTION 4:</u> This Ordinance shall only be effective if approved by the number of voters required by law voting on the tax at an election. If approved by the voters, this Ordinance shall become operative on July 1, 2021.

SECTION 5: A summary of this ordinance shall be published at least once before the expiration of 15 days after its passage in the Union Democrat, a newspaper of general circulation published in Tuolumne County, together with the names of members voting for and against the same.

In regular session of the Board of Supervisors of the County of Tuolumne, introduced on the 15th day of July, 2020, and finally passed and adopted this 4th day of August, 2020, on regular roll call of the members of said Board by the following vote:

Ayes: Brennan, Campbell, Bray, Moes: Kirk	Rodefer
Noes: Kirk	
Abstain:	
Absent:	Steri Burran
	Sherri Brennan, Chair Board of Supervisors County of Tuolumne
ATTEST:	
Clerk of the Board of Supervisors	
By: 8/4/2020 Christina Cunha Deputy Clerk	I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.
APPROVED AS TO LEGAL FORM:	CHRISTINA M. CUNHA Deputy Clerk of the Board
By: 8-4-20	By: Shul

Sarah Carrillo

County Counsel

Date

Filed august 4, 2020

No. <u>75-20</u>

Deputy Clerk of the Board of Supervisors



$\bf R \ E \ S \ O \ L \ U \ T \ I \ O \ N$ OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TUOLUMNE

- WHEREAS, California Elections Code § 9140 provides that the Board of Supervisors may submit to the voters an ordinance for the repeal, amendment, or enactment of any ordinance;
- WHEREAS, California Constitution, Article XIIIC, requires that any extension or increase of an existing general tax shall be submitted to the voters for approval;
- WHEREAS, an ordinance proposing to amend Chapter 3.32 of the Tuolumne County Ordinance Code to increase the Transient Occupancy Tax ("Tourism Tax) rate from ten percent (10%) to twelve percent (12%) and expand application of the tax to campgrounds and recreational vehicle parks in the unincorporated areas of the County is attached as Exhibit A;
- WHEREAS, to eliminate outdated terms, the proposed ordinance also eliminates the term "bachelor hotel" in the definition of "hotel." Elimination of this term is not required to be approved by the voters because it does not change the amount or application of the tax;
- WHEREAS, pursuant to the requirements of the California Constitution and the Elections Code, the Board of Supervisors of the County of Tuolumne desires to call an election held in accordance with the law for the purpose of submitting to the qualified electors of the County a measure on whether to enact the Ordinance attached as Exhibit A; and,
- WHEREAS, the Board of Supervisors desires to consolidate the election with the next general election to be held November 3, 2020.

NOW THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of Tuolumne, State of California, as follows:

1. Pursuant to Elections Code § 9140, the Board of Supervisors submits to the voters, at the general election on November 3, 2020, the proposed measure increasing the Transient Occupancy Tax ("Tourism Tax") rate from ten percent (10%) to twelve percent (12%) and expanding application of the tax to campgrounds and recreational vehicle parks in the unincorporated areas of the County of Tuolumne. All proceeds from this general tax shall be placed in the County's general fund and can be used for unrestricted general governmental purposes.

- 2. The Board of Supervisors hereby orders that the election on the measure shall be consolidated with the general election to be held November 3, 2020.
- 3. The ballot question for the proposed measure shall be submitted for a "Yes" or "No" vote as follows:

"For the continued funding of general services impacted by tourism, such as fire safety, road maintenance, law enforcement, animal control, libraries and parks, shall the measure increasing the existing Transient Occupancy Tax ("Tourism Tax") from 10% to 12%, applying only to guests of hotels and other short-term lodging in the unincorporated areas of Tuolumne County, and expanding its application to campgrounds and recreational vehicle parks, generating an estimated \$1,850,000 annually, be adopted? (Duration: until repealed) Yes ______No

- 4. The full text of the measure is entitled "An Ordinance Amending Chapter 3.32 of the Tuolumne County Ordinance Code Amending the Transient Occupancy Tax ("Tourism Tax") By Increasing the Tax Rate From Ten Percent (10%) to Twelve Percent (12%) and Amending the Definitions to Apply the Tax to Campgrounds and Recreational Vehicle Parks" and is attached hereto as Exhibit A.
- 5. The election shall be conducted within the incorporated and unincorporated areas of the County of Tuolumne.
- 6. The Clerk of the Board is directed to forward to the County Clerk a copy of this resolution.
- 7. The County Clerk is authorized and directed to call for arguments for and against said measure, and to conduct said election according to applicable election laws.
- 8. The County Counsel for the County of Tuolumne shall prepare an impartial analysis of the measure pursuant to Election Code § 9160(b).
- 9. The Auditor/Controller for the County of Tuolumne shall prepare a fiscal impact statement pursuant to Election Code § 9160(c).
- 10. The measure shall become operative on July 1, 2021, if adopted by a majority of voters at the November 3, 2020, election.

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ADOPTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF TUOLUMNE ON August 4^{th} , 2020.

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AYES:	1st Dist. Brenna	NOES:	Dist. Kuk
	2nd Dist. Campbell		Dist.
	3rd Dist	ABSENT:	Dist.
	4th Dist. <u>Sruy</u>		Dist.
	5th Dist. Rodefer	ABSTAIN:	Dist.
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	CHAIR OF THE BO	OARD OF SUP	ERVISORS
ATTEST:	Affill		
	Deputy Clerk of the Board of Supervisors		

CHRISTINA M. CUNHA
Deputy Clerk of the Board

By: