



RESOLUTION NO. -2018

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

SUBMISSION TO VOTERS OF A MEASURE RATIFYING AND IMPOSING AN INCREASE IN THE COUNTY TRANSIENT OCCUPANCY TAX RATE

WHEREAS, Visitors are drawn to El Dorado County (County) by its natural beauty and the Region's unique and historical attractions; and

WHEREAS, The economic impact of tourism is vital to the local economy; and

WHEREAS, Balancing the costs and benefits of tourism is essential to the preservation of our communities and our quality of life; and

WHEREAS, Transient Occupancy Tax is an important part of that balance; and

WHEREAS, Revenue and Taxation Code section 7280 authorizes a county to levy a tax for the privilege of occupying a room or other living space in a hotel, motel or other lodging, where the lodging is for 30 days or less; and

WHEREAS, the County, pursuant to the authority of Revenue and Taxation Code section 7280, has previously enacted County Ordinance Code Chapter 3.28, which imposes a transient occupancy tax of 10% of the rent charged by the operator; and,

WHEREAS, the Board of Supervisors desires that the matter of a 2% increase in the transient occupancy tax be submitted to the voters for approval; and,

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

- 1) The Board of Supervisors does hereby order submitted to the voters at the Election on November 6, 2018, the following question:

Shall the measure to amend the El Dorado County Ordinance to 1) increase the tax rate upon short term occupants of hotels, motels, vacation home rentals and similar facilities in the unincorporated areas of El Dorado County from 10% to 12% of the rent charged to the visitor, and 2) amend the Ordinance section to add that, "The revenue from the 12% tax may be spent for unrestricted general revenue purposes", be adopted?

- 2) The proposed ordinance implementing the increase which is submitted to the voters is attached hereto as Exhibit "A".
- 3) That in all particulars not recited in the Resolution, the election shall be held and conducted as provided by law.
- 4) That the approval of this Resolution and the submittal of the measure referenced in Section 1 hereof to a vote of the people is not a project under the California Environmental Quality Act in that it does not have the potential to result in either a direct physical change in the environment, or a reasonable foreseeable indirect physical change in the environment (14 Cal. Code of Regs. Section 15378(a)), and in that the creation of governmental funding mechanisms or other government fiscal activities which do not involve any

commitment to any specific project which may result in a potentially significant physical impact on the environment is expressly excluded from the definition of a project (14 Code of Cal. Regs. Section 15378(b)(4)).

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the th day of , 2018, by the following vote of said Board:

Attest:
James S. Mitrisin
Clerk of the Board of Supervisors

Ayes:
Noes:
Absent:

By: _____
Deputy Clerk

_____ Chairman, Board of Supervisors

***.**
***.ord
00/00/00



ORDINANCE NO. _____

**AN ORDINANCE ADOPTING AN AMENDMENT TO SECTION 3.28.030 OF THE
EL DORADO COUNTY ORDINANCE CODE RELATING TO THE
TRANSIENT OCCUPANCY TAX**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES
ORDAIN AS FOLLOWS:**

Section 1. Amendment of Code.

Section 3.28.030 of Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code entitled is hereby amended to read as follows:

Sec. 3.28.030. - Imposed.

For the privilege of occupancy in any facility, except a camping site or a space at a privately owned campground or recreational vehicle park, each transient is subject to and shall pay a tax in the amount of ~~ten~~ **twelve** percent 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 facility at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the facility. If for any reason the tax due is not paid to the operator of the facility, the Tax Collector may require that the tax be paid directly to the Tax Collector.

The revenue from the twelve percent tax may be spent for unrestricted general revenue purposes.

Section 2. Subsequent Amendment of Administrative Provisions. Nothing contained in this ordinance or the general laws of the state shall be construed to prevent the Board of Supervisors from amending or repealing in whole or in part, at any time in the future, without requiring a vote of the people, the provisions of Chapter 3.28 of the El Dorado County Ordinance Code in any respect other than an increase in the amount of the tax.

Section 3. Severability. If any part, provision, section, paragraph, clause or word of this ordinance shall be finally determined by a court of competent jurisdiction thereof to be invalid, the remainder of this ordinance shall not be affected thereby but shall be severed and given effect, it being the intent of the Board of Supervisors that if it had known that such part, provision, section, paragraph, clause or word was invalid, then it would have enacted all of the remainder of this ordinance notwithstanding such invalidity of the part severed.

Section 4. Effective Date. This ordinance shall not take effect until and unless approved by a majority of the participating voters at the election on November 6, 2018, and if so approved, will go into effect ten (10) days after the results of such election have been certified to the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the _____ day of _____, 2015, by the following vote of said Board:

ATTEST

JAMES S. MITRISIN

Clerk of the Board of Supervisors

Ayes:

By _____

Deputy Clerk

Noes:

Absent:

Chair, Board of Supervisors

APPROVED AS TO FORM

MICHAEL J. CICCOZZI

COUNTY COUNSEL

By: _____

Title: _____