



Legislation Text

File #: 24-0181, **Version:** 1

Department of Transportation recommending the Board receive and file a special tax report for Measure S - the 4% Special Tax increase to the County's Transient Occupancy Tax rate in the unincorporated portion of the Tahoe Area for Fiscal Year 2022-2023.

FUNDING: Special Tax.

DISCUSSION / BACKGROUND

On November 8, 2022, 81.83% of the voters in the Tahoe Area voted to approve Measure S - the 4% Special Tax increase to the County's Transient Occupancy Tax (TOT) rate in the unincorporated portion of the Tahoe Area. The additional revenue is dedicated solely to snow removal and maintenance of existing roads in the unincorporated portion of the Tahoe Area.

Government Code Sections 50075 through 50077.5 were enacted to earn voters' confidence and support of special taxes by demonstrating to the voters that local agencies spend these funds on the intended facilities and services. To accomplish this goal, Government Code Section 50075.1 requires that any local special tax measure, which is subject to voter approval and would provide for the imposition of a special tax by a local agency, shall provide accountability measures that include, but are not limited to, all of the following:

1. A statement indicating the specific purposes of the special tax.
2. A requirement that the proceeds be applied only to the specific purposes identified pursuant to Government Code Section 50075.1, subdivision (a).
3. The creation of an account into which the proceeds shall be deposited.
4. An annual report containing information regarding the use of proceeds pursuant to Government Code Section 50075.3.

The first two requirements of Government Code Section 50075.1 were fulfilled through the approval of Ordinance 5171, which amended Section 3.28.030 of Chapter 3.28 of Title 3 of the El Dorado County Ordinance Code. The third requirement was fulfilled with the establishment of special revenue fund 3670735. The fourth requirement, an annual report including the amount of funds collected and expended, is attached.

ALTERNATIVES

Failure to receive and file the aforementioned report would result in the County being out of compliance with the legislative requirements of Government Code Section 50075.3 that special tax reports for Measure S - South Lake Tahoe Transient Occupancy Tax Increase be filed annually with the County.

PRIOR BOARD ACTION

December 13, 2022, Legistar Item 22-2266

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

N/A

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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