

Attachment 2

RESOLUTION TO PLACE 12.5% TOT ORDINANCE ON THE NOVEMBER  
2014 BALLOT

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION OF THE  
BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA  
PROPOSING TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE TO  
12.5%, SUBMITTING THE PROPOSED LANGUAGE FOR INCREASE TO THE  
ELECTORATE FOR APPROVAL, AND REQUESTING AND ORDERING  
CONSOLIDATION WITH THE NOVEMBER 4, 2014 GENERAL ELECTION**

**WHEREAS**, Article XIII C, Section 2 of the California Constitution, and Government Code Section 53723 authorize the Board of Supervisors of the County of Santa Barbara to impose, extend or increase a general tax upon a majority vote of the voters; and

**WHEREAS**, Revenue and Taxation Code Section 7280 authorizes the County to levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging; and

**WHEREAS**, the Board of Supervisors may submit to the voters, without a petition, an ordinance for the repeal, amendment, or enactment of any ordinance pursuant to Elections Code Section 9140;

**NOW, THEREFORE, BE IT RESOLVED** that:

1. The Board of Supervisors of the County of Santa Barbara hereby proposes the ordinance attached hereto as "Exhibit A" to increase the current 10% transient occupancy tax rate to 12.5% for general governmental purposes.

2. The Board of Supervisors of the County of Santa Barbara hereby submits the ordinance and proposed tax to the electorate for approval, calls an election for November 4, 2014 for approval of the ordinance and requests and orders that this election be consolidated with the statewide general election to be held on that date.

3. The transient occupancy tax is a general tax imposed upon transients for the privilege of occupying defined hotels located within the unincorporated areas of Santa Barbara County. If approved by a majority of the electorate voting on the measure, the ordinance will increase the current transient occupancy tax rate to 12.5%. If rejected by the electorate voting on the measure, the transient occupancy tax would remain at the existing tax rate of 10%. The tax would be collected by hotel operators, in the same manner as it has historically been collected. The collection of the tax from hotel operators would be administered by the Santa Barbara County Tax Collector as provided in Section 32-15 of the Santa Barbara County Code.

4. The transient occupancy tax imposed by the ordinance is a general tax within the

meaning of Government Code Section 53721 and Article XIII C, Section 1(a) of the California Constitution. The revenue generated by this general tax is available for general governmental purposes.

5. The full text of the ordinance shall be printed in the sample ballot pamphlet provided to the registered voters of the County. The ballot question shall be submitted to the voters in the following form:

Shall the ordinance to amend Section 32-12 of the Santa Barbara County Code to increase the Transient Occupancy Tax rate from 10% to 12.5% upon transients occupying defined hotels located only within the unincorporated areas of the County be adopted?	<input type="checkbox"/> YES  <input type="checkbox"/> NO
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6. The County Clerk is hereby authorized, instructed, and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct an election.

7. The County Clerk is hereby further directed to take the necessary and appropriate actions to provide the necessary election officers, polling places, and voting precincts.

8. In accordance with the provisions of the Elections Code, the County Counsel will prepare an impartial analysis of the measure. The Auditor is directed to review the measure and determine whether the substance thereof, if adopted, would affect the revenues or expenditures of the County, and to prepare a fiscal impact statement.

9. The polls for said election shall be open during the hours required by law and the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418.

10. Notice of time and place of holding said election, together with any other notices required by law, shall be given by the County Clerk.

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the Board of Supervisors of the County of Santa Barbara held on this \_\_\_\_ day of \_\_\_\_\_ 2014, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

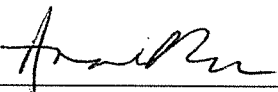
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CHAIR, BOARD OF SUPERVISORS

ATTEST:  
MONA MIYASATO  
CLERK OF THE BOARD

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:  
MICHAEL C. GHIZZONI  
COUNTY COUNSEL

By:  \_\_\_\_\_  
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:  
ROBERT GEIS  
AUDITOR-CONTROLLER

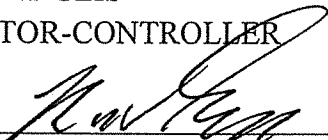
By:  \_\_\_\_\_

Exhibit A

ORDINANCE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE  
TO 12.5%

ORDINANCE NO. \_\_\_\_\_

BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA, STATE OF  
CALIFORNIA

ORDINANCE AMENDING SECTION 32-12 OF THE SANTA BARBARA COUNTY CODE  
TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE TO  
12.5%

THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ORDAINS AS  
FOLLOWS, subject to approval by the electorate:

SECTION I: VOTER APPROVAL OF AMENDMENT TO SANTA BARBARA COUNTY  
CODE SECTION 32-12. Section 32-12 of the Santa Barbara County Code is hereby set forth for  
voter approval to read as follows:

Sec. 32-12. Tax imposed on Transients; Rate; When payable

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of 12.5% of the rent charged by the operator. Such 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 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 hotel. If for any reason the tax is not paid to the operator of the hotel, the County Tax Collector may require that such tax shall be paid directly to the County Tax Collector. The tax rate of 12.5% shall take effect beginning January 1, 2015. In the interim period between the November 4, 2014 election and January 1, 2015, for the privilege of occupancy in any hotel, each transient is subject to and

shall pay a tax in the amount of 10% of the rent charged by the operator.

SECTION II: NATURE OF TAX. If approved by a majority of the electorate voting on the measure, the ordinance will increase the current transient occupancy tax rate to 12.5% of rent charged. The transient occupancy tax is a tax imposed upon transients for the privilege of occupying defined hotels located within the unincorporated territory of Santa Barbara County. The tax would be collected by hotel operators in the same manner as the current transient occupancy tax is collected. The collection of the tax from hotel operators would be administered by the Santa Barbara County Tax Collector as provided in Section 32 - 15 of the Santa Barbara County Code.

SECTION III: GENERAL TAX. The transient occupancy tax imposed by this ordinance is a general tax within the meaning of Government Code Section 53721 and Article XIII C, Section 1 (a) of the California Constitution. The revenue generated by this general tax is available for general governmental purposes. To that end, the Auditor- Controller is instructed to deposit the revenue from the tax into the County General Fund and to include his estimate of the revenue from this general tax, together with his estimates of other revenue sources, in the tabulation that he is annually required to prepare by Government Code Section 29060. The revenue from this general tax shall be made available to the Board of Supervisors for annual appropriation in the County's budget for any lawful expenditure. Nothing in this ordinance nor in any other ordinance, advisory measure, resolution, or policy shall be construed as limiting, in any way, the amount or the objects of the appropriations and expenditures that can be made from the revenue of the tax nor be construed as creating a continuing appropriation.

SECTION IV: EFFECT. Voter approval of this ordinance shall have the effect of increasing the transient occupancy tax.

SECTION V: COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this tax increase ordinance as a government funding mechanism is not a project subject to the requirements of CEQA. Prior to commencement of any project that may result from the expenditure of revenues from this tax increase, any necessary environmental review required by CEQA shall be completed.

SECTION VI: SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION VII: ELECTION. An election shall be held on November 4, 2014, on the issue of increasing the current transient occupancy tax rate to 12.5% of rent charged. If the measure is defeated, the transient occupancy tax will remain at the existing transient occupancy tax rate of 10% of rent charged.



SECTION VIII: EFFECTIVE DATE. This ordinance shall take effect immediately upon its adoption by a majority of the electorate voting on the ordinance at the November 4, 2014 general election.

**Passed, approved and adopted by the Board of Supervisors of the County of Santa Barbara on the \_\_\_\_ day of \_\_\_\_\_, 2014, by the following vote, subject to adoption by the electorate at the election of November 4, 2014:**

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

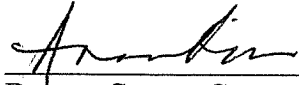
ATTEST:

MONA MIYASATO  
CLERK OF THE BOARD

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

MICHAEL C. GHIZZONI  
COUNTY COUNSEL



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APPROVED AS TO ACCOUNTING FORM:

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