

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

**AN ORDINANCE AMENDING SECTION 32-12 OF THE SANTA BARBARA COUNTY CODE TO DECREASE THE TRANSIENT OCCUPANCY TAX RATE FROM TEN PERCENT (10%) TO EIGHT PERCENT (8%) OF THE RENT CHARGED**

The Board of Supervisors of the County of Santa Barbara ordains as follows:

SECTION I: Section 32-12 of the Santa Barbara County Code is hereby amended 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 eight percent (8%) 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.

SECTION II: This ordinance, being an ordinance establishing the rate of taxes to be levied, shall take effect immediately upon its final passage as provided in subsection (c) of Section 25123 of the Government Code, and before the expiration of fifteen (15) days after its passage it or a summary of it shall be published once, with the names of the members of the Board of Supervisors voting for and against the same in a newspaper of general circulation published in the County of Santa Barbara.

PASSED, APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_,

2010 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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

ATTEST:  
MICHAEL F. BROWN  
CLERK OF THE BOARD

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

[DO NOT PUBLISH APPROVALS AS TO FORM]

APPROVED AS TO FORM:

DENNIS A. MARSHALL  
COUNTY COUNSEL

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

APPROVED AS TO ACCOUNTING FORM:

ROBERT GEIS  
AUDITOR-CONTROLLER

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