

Attachment 1 - Ordinance

ORDINANCE NO. _____

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

AN ORDINANCE AMENDING SECTION 32-12 OF THE SANTA BARBARA COUNTY
CODE TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE TO
TWELVE PERCENT (12%)

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

SECTION I: VOTER APPROVAL OF 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:

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 twelve percent (12%) 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: 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 twelve percent (12%) 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: 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 VI: ELECTION. An election shall be held on November 6, 2012, on the issue of increasing the current transient occupancy tax rate to twelve percent (12%) of rent charged. If the measure is defeated, the transient occupancy tax will remain at the existing transient occupancy tax rate of ten percent (10%) of rent charged.

SECTION VII: EFFECTIVE DATE. This ordinance shall take effect immediately upon its adoption by a majority of the electorate voting on the ordinance at the November 6, 2012 general election.

Passed, approved and adopted by the Board of Supervisors of the County of Santa Barbara on the ____ day of _____, 2012, by the following vote, subject to adoption by the electorate at the election of November 6, 2012:

AYES:

NOES:

ABSTAIN:

ABSENT:

CHAIR, BOARD OF SUPERVISORS

ATTEST:

CHANDRA L. WALLAR
CLERK OF THE BOARD

By: _____
Deputy

APPROVED AS TO FORM:

DENNIS A. MARSHALL
COUNTY COUNSEL



APPROVED AS TO ACCOUNTING FORM:

ROBERT GEIS
AUDITOR-CONTROLLER


