

**Attachment B**

**RESOLUTION TO PLACE 14% TOT ORDINANCE ON THE NOVEMBER 2024  
BALLOT**



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

**RESOLUTION OF THE  
BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA  
PROPOSING TO INCREASE THE TRANSIENT OCCUPANCY TAX RATE  
(PAID ONLY BY HOTEL AND SHORT-TERM RENTAL GUESTS  
IN UNINCORPORATED COMMUNITIES) TO FOURTEEN  
PERCENT (14%), SUBMITTING THE PROPOSED LANGUAGE FOR INCREASE  
TO THE ELECTORATE FOR APPROVAL, AND REQUESTING AND ORDERING  
CONSOLIDATION WITH THE NOVEMBER 5, 2024 GENERAL ELECTION ON  
SAID TAX RATE INCREASE**

**WHEREAS**, additional locally controlled sources of funding will ensure priorities such as maintaining 911 response times; emergency communications systems, gang prevention and anti-drug education programs; repairing deteriorating bridges, potholes, roads, and transportation infrastructure; protecting groundwater; addressing homelessness, and other general county services/purposes are addressed; and

**WHEREAS**, by law, all funds raised by the Transient Occupancy Tax (TOT) are controlled locally; and

**WHEREAS**, the County will continue to be fiscally responsible by publishing online expenditure reports and annual independent audits; and

**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 homes or house, motel, or other lodging; and

**WHEREAS**, the Board of Supervisors may submit to the voters, without petition, an ordinance for the repeal, amendment, or enactment of any ordinance pursuant to Election 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 twelve percent (12%) transient occupancy tax rate to fourteen percent (14%) for general governmental uses and 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 5, 2024 for approval of the ordinance and requests and orders that this election be consolidated with the general election to be held on that date.

3. The transient occupancy tax is a general tax imposed upon transients (hotel, lodging, or short-term rental guests) 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 fourteen percent (14%). If rejected by the electorate voting on the measure, the transient occupancy tax would remain at the existing tax rate of twelve percent (12%). 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 Chapter 32, Article II 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:

|   |  |
|---|--|
| <b>SANTA BARBARA COUNTY ESSENTIAL COMMUNITY SERVICES MEASURE.</b> To fund local services such as: maintaining 911, emergency communications, gang prevention; repairing deteriorating bridges, potholes, roads, transportation infrastructure; protecting groundwater; addressing homelessness, and general county services/purposes, shall the ordinance increasing Santa Barbara County’s Transient Occupancy Tax (paid only by hotel/ short-term rental guests), in unincorporated areas (excluding cities), from 12% to 14%, providing approximately \$3,000,000 annually until ended by voters; requiring public audits; all funds locally controlled, be adopted? | <div>_____ YES</div> <div>_____ NO</div> |
|---|--|

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 Election Code, the County Counsel will prepare an impartial analysis of the measure, and the Auditor is directed to prepare a fiscal impact statement.

9. The polls for said election shall be open during the hours required by law and said election, with respect to the foregoing ballot measure, shall be held and conducted as provided by law for the holding of County elections.

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 9<sup>TH</sup> day of July 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Steve Lavagnino,  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO  
CLERK OF THE BOARD

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



APPROVED AS TO FORM:

RACHEL VAN MULLEM  
COUNTY COUNSEL

DocuSigned by:

*Amber Holderness*

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Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY SCHAFER  
AUDITOR-CONTROLLER

DocuSigned by:

*C. Schaffer*

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