

ORDINANCE NO. 1723

The Board of Supervisors of the County of Amador ordains as follows:

SECTION 1. The Board of Supervisors of the County of Amador declares the following:

- A. Pursuant to California Government Code Section 26100 (b) and Section 7280 of the California Revenue and Tax Code the “legislative body of any city, county, or city and county” may levy a transient occupancy tax (TOT), commonly known as a “hotel tax”. Chapter 3.16 of the Amador County Code establishes a Uniform TOT including methods of collection.
- B. Amador County Code Section 3.16.030 currently establishes a six per cent (6%) tax for the privilege of occupancy in any hotel by a transient. The cities of Jackson, Sutter Creek and Ione are currently collecting a ten per cent (10%) hotel tax.
- C. Section 2 of Article XIIC of the California Constitution and section 53723 of the California Government Code authorize the County to impose a general tax upon a majority vote of the electorate.
- D. Pursuant to section 9140 of the California Elections Code, this Board may submit to the voters, without petition, a measure relating to the enactment of any ordinance.
- E. This Board deems it appropriate to adopt an ordinance, pursuant to the County’s taxing authority, to amend Chapter 3.16 of the Amador County Ordinance Code to increase the rate of tax on the privilege of occupancy in any hotel located within the unincorporated area of the County from six percent (6%) to ten percent (10%) of the rate charged for such lodging in order to be consistent with the rates charged by the cities of Jackson, Sutter Creek, and Ione.

SECTION 2. Title 3, Chapter 3.16, Section 3.16.030 shall be amended in its entirety to read as follows:

3.16.030 Tax imposed-- Payment.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ten percent of the rent charged by the operator. Said 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 due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the tax administrator.

SECTION 3. The increase in the rate of transient occupancy tax provided in this ordinance shall be imposed on December 1, 2012; provided, however, that this ordinance and the increase in the transient occupancy tax imposed hereby shall not become effective unless the proposal to increase the transient occupancy tax receives a majority vote of the electorate in the general election to take place on November 6, 2012. If such majority vote is not received, no amendment shall be made to Chapter 3.16 of the Amador County Ordinance Code and the rate of transient occupancy tax presently set forth in Section 3.16.030 shall remain unchanged at six percent (6%).

The foregoing ordinance was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 3rd day of July 2012, by the following vote:

AYES: John Plasse, Richard M. Forster, Theodore Novelli, Louis D. Boitano and Brian Oneto

NOES: None

ABSENT: None


Chairman, Board of Supervisors

ATTEST:
JENNIFER BURNS, Clerk of the
Board of Supervisors, Amador County, California

