BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF AMADOR, STATE OF CALIFORNIA

IN THE MATTER OF:

RESOLUTION CALLING AN ELECTION TO SUBMIT TO)	RESOLUTION NO. 12-053
THE VOTERS A BALLOT MEASURE TO INCREASE THE)	
TRANSIENT OCCUPANCY TAX TO TEN PERCENT)	
WITHIN THE COUNTY, TO CONDUCT THE ELECTION,)	
PROVIDING FOR THE SUBMISSION OF BALLOT)	
ARGUMENTS FOR AND AGAINST THE MEASURE, AND)	
DIRECTING THE COUNTY COUNSEL TO PREPARE AN)	
IMPARTIAL ANALYSIS AND THE AUDITOR TO)	
PREPARE A FISCAL IMPACT STATEMENT)	

WHEREAS, Section 2(b) of Article 13C of the California Constitution and Section 53723 of the California Government Code requires that a ballot measure imposing, extending, or increasing any general tax be submitted to the electorate for approval by a majority vote; and

WHEREAS, the California State Legislature has enacted California Revenue and Tax Code Section 7280 *et seq.*, which authorizes the County to levy a transient occupancy tax (TOT), commonly known as a "hotel tax" and sets forth the parameters and exemptions regarding hotel taxes; and

WHEREAS, 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 within the County while the cities of Jackson, Sutter Creek and Ione are currently collecting a ten percent (10%) hotel tax; and

WHEREAS, the Board of Supervisors of Amador County desires to submit to the voters of the County a measure to increase the hotel tax to ten percent (10%) within the County to be consistent with the hotel tax imposed by the cities of Jackson, Sutter Creek and Ione; and

WHEREAS, pursuant to Section 26100(b) of the California Government Code the Board of Supervisors would place the proceeds from the hotel tax in the general fund for expenditure in accordance with the adopted County budget; and

WHEREAS, pursuant to Government Code Section 53724(c) and California Elections Code Section 10401, the election shall be consolidated with the statewide general election to be held on November 6, 2012; and

WHEREAS, pursuant to Government Code Section 53724(b), this resolution must be approved by a two-thirds vote of all members of the Board of Supervisors.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF AMADOR COUNTY, CALIFORNIA DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

1. 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.

2. 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 percent (10%) hotel tax.

3. Pursuant to California Government Code Section 53724 and California Election Code Section 9140, an election is hereby called on the following ballot measure to increase the hotel tax within the County from 6% to 10%, and the ballot forms shall have printed on them the following words with regard to the measure:

    > Shall Ordinance No. XXXX, which proposes to amend Amador County Code section 3.16.030 to increase the Transient Occupancy Tax from six percent (6%) to ten percent (10%) to be consistent with the 10% hotel tax collected by the cities of Jackson, Sutter Creek and Ione, be approved?

4. Pursuant to Government Code Section 53724(c) and California Elections Code Section 10401, the election on this ballot measure shall be consolidated with the statewide general election to be held on November 6, 2012 ballot and the County Registrar of Voters is directed to take any and all necessary steps to conduct the consolidated election.

5. Arguments in favor of and in opposition to the ballot measure and rebuttal arguments shall be permitted. The County hereby adopts the provisions of Elections Code sections 9161 through 9167 regarding the acceptance of arguments relating to ballot measures. The County Clerk shall fix the dates for submittal of arguments and rebuttals as provided for in the Elections Code.

6. The County Counsel is directed to prepare an impartial analysis of the measure pursuant to Elections Code section 9160(b).

7. The County Auditor is directed to prepare a fiscal impact statement which estimates the amount of any increase or decrease in revenues or costs if the proposed measure is adopted pursuant to Elections Code section 9160 (c).

8. This resolution was approved by a two-thirds vote of all members of the Board of Supervisors as required by Government Code Section 53724(b).

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 26Th day of June, 2012, by the following vote:

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

NOES: None

ABSENT: None

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Chairman, Board of Supervisors

ATTEST:

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

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