



Solano County

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Legislation Text

File #: 19-690, **Version:** 1

Adopt an ordinance amending Chapter 11 Article II of the Solano County Code relating to Transient Occupancy Tax

Published Notice Required? Yes ☐ No ☒
Public Hearing Required? Yes ☐ No ☒

DEPARTMENTAL RECOMMENDATION:

The Treasurer-Tax Collector-County Clerk recommends that the Board adopt an ordinance amending Chapter 11 Article II of the Solano County Code relating to Transient Occupancy Tax.

SUMMARY:

On August 27, 2019, the Board of Supervisors introduced a proposed ordinance to amend Chapter 11 Article II of the County Code relating to Transient Occupancy Tax (TOT). The proposed ordinance would expand the definition of a hotel operator to include online booking services that arrange rental space for transient lodging. In addition, the revisions clarify and modernize collection processes to include expanded enforcement and collection tools at the same level as those currently available for the collection of any other unsecured tax collected by the Department of the Treasurer-Tax Collector-County Clerk (TTCCC).

If adopted, the ordinance will become effective after 30 full days on October 11, 2019.

FINANCIAL IMPACT:

The costs associated with preparing the agenda item are nominal and absorbed by the department's FY2019/20 Adopted Budget.

ALTERNATIVES:

The Board could choose not to revise the TOT ordinance. This is not recommended as it would prevent the updating of the TOT ordinance to reflect current conditions.

OTHER AGENCY INVOLVEMENT:

County Counsel, the County Administrator and Resource Management have reviewed the Ordinance.

CAO RECOMMENDATION:

APPROVE DEPARTMENTAL RECOMMENDATION