

AN ORDINANCE
RESCINDING AND REPLACING SECTION 3.36.030
ENTITLED "IMPOSITION OF TAX", AND
ADDING SUBSECTION "C" TO SECTION 3.36.040
ENTITLED "EXEMPTIONS FROM TAX" TO
CHAPTER 3.36 ENTITLED "TRANSIENT OCCUPANCY TAX"

WHEREAS, effective November 6, 1990 the County may lose its ability to adjust the transient occupancy tax pursuant to California Reveue and Taxation Code Section 7280.

NOW THEREFORE, the Board of Supervisors of Mariposa County, a political subdivision of the State of California, does ordain as follows:

SECTION I: Section 3.36.030 entitled "Imposition of Tax", of Chapter 3.36 entitled "Transient Occupancy Tax", is rescinded and replaced to read in its entirety as follows:

"3.36.030 Imposition of tax.

A. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of nine percent (9%) 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 due is not paid to the operator of the hotel, the tax collector may require that such tax be paid directly to the tax collector.

B. Allocate 1.5% of the 9% tax to an advertising fund pursuant to Section 26100 of the Government Code as amended from time to time."

SECTION II: Section 3.36.040 entitled "Exemptions from tax", of Chapter 3.36 entitled "Transient Occupancy Tax" shall have subsection "C" added to read in its entirety as follows:

"3.36.040 Exemptions from tax.

....

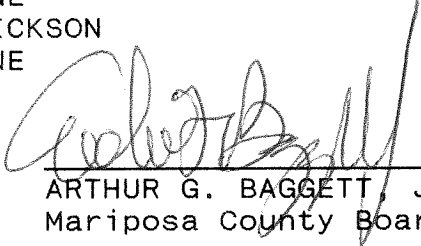
C. Where the operator of any establishment is obligated hereunder to collect a transient occupancy tax from transients, the additional two percent (2%) tax imposed as a result of the amendment to Section 3.36.030 of this chapter in October of 1990 shall not be collected notwithstanding the amendment of Section

3.36.030 above where the operator can establish to the satisfaction of the treasurer/tax collector that the operator had existing binding agreements to rent rooms based upon the seven percent (7%) occupancy tax prior to the effective date of this Amendment. This exemption shall only apply to those contractual arrangements which are valid and binding as of the date of this Amendment wherein the transient occupancy tax was increased from seven percent (7%) to nine percent (9%). This exemption shall expire by its own terms on the thirty-first (31st) day of December, 1991."

SECTION III: Due to the fact that effective November 6, 1990 the County may lose its ability to increase the transient occupancy tax pursuant to existing California statutes, this ordinance shall become effective immediately pursuant to California Government Code Section 25123(c).

PASSED AND ADOPTED this 23rd day of October, 1990 by the Board of Supervisors of Mariposa County by the following vote:

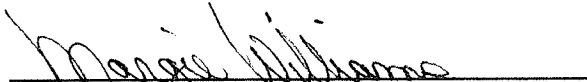
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|------------|-----------------------------------|
| AYES: | BAGGETT, RADANOVICH, PUNTE, TABER |
| NOES: | NONE |
| ABSENT: | ERICKSON |
| ABSTAINED: | NONE |



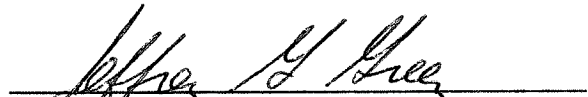
ARTHUR G. BAGGETT, JR., Chairman
Mariposa County Board of Supervisors

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:



MARGIE WILLIAMS
Clerk of the Board



JEFFREY G. GREEN
County Counsel