

**AN ORDINANCE AMENDING
CHAPTER 3.12 OF THE FORT
BRAGG MUNICIPAL CODE TO
INCREASE THE CITY'S TRANSIENT
OCCUPANCY TAX RATE FROM 10
PERCENT TO 12 PERCENT,
SUBJECT TO APPROVAL OF A
MAJORITY OF THE ELECTORS
VOTING ON THE TAX MEASURE AT
THE NOVEMBER 8, 2016 GENERAL
ELECTION**

ORDINANCE NO. 924-2016

THE PEOPLE OF THE CITY OF FORT BRAGG DO ORDAIN, AS FOLLOWS:

SECTION I: AMENDMENT OF CODE.

Chapter 3.12 of the Fort Bragg Municipal Code is hereby amended as set forth below in italics:

3.12.030 Amount of Tax.

- A. Pursuant to the authority of Cal. Revenue and Taxation Code § 7280, there is levied an occupancy tax on the privilege of occupying a room or rooms in any hotel as defined by § 3.12.020 unless the occupancy is for a period of more than 30 days. Effective April 1, 2017, the amount of the tax shall be 12% of the room rent charged by the hotel operator. It is the responsibility of the hotel operator to collect the occupancy tax in full at the time of renting a room or rooms to a transient. It is the further responsibility of the hotel operator to remit the 12% occupancy tax to the City within the time limits set forth in this chapter.
- B. For purposes of this chapter, the phrase "the privilege of occupying a room or rooms in any hotel" shall be applied and interpreted as described in Cal. Revenue and Taxation Code § 7280(b), as amended from time to time.
- C. In the event that a transient occupies a room or rooms beyond the period originally contracted for with the hotel operator, it is the responsibility of the hotel operator to collect any unpaid occupancy tax upon the transient's ceasing to occupy space in the hotel. In the event that the hotel operator fails to collect the tax from the transient, the hotel operator shall be responsible for payment in full of the occupancy tax to the City.
- D. The Director of Finance, at the direction and request of the City Manager, shall keep account of how the proceeds of the 2% of the tax added by Ordinance No. 924-2016 are being used, and shall annually render an itemized written report to the City Council detailing such expenditures.

SECTION II: SEVERABILITY.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby. The City Council finds and declares that it would have adopted each and every provision of this ordinance, even if it had not adopted any other provision.

SECTION III: STATUTORY AUTHORITY FOR TAX.

This ordinance is adopted pursuant to Revenue and Taxation Code section 7280.

SECTION IV: ELECTION REQUIRED.

This ordinance shall not become operative unless and until a majority of the electors voting on this ordinance approve the imposition of the tax at the General Election to be held on November 8, 2016.

SECTION V: EFFECTIVE DATE.

This ordinance relates to the levying and collecting of the City transient occupancy tax ("TOT") and shall take effect only if approved by a majority of the voters voting on the measure at the November 8, 2016 General Election, and if approved, shall become effective April 1, 2017.

The foregoing Ordinance was introduced by Councilmember Peters at a regular meeting of the City Council of the City of Fort Bragg held on June 13, 2016, and adopted at a regular meeting of the City of Fort Bragg held on June 27, 2016, by the following vote.

**AYES:
NOES:
ABSENT:
ABSTAIN:**

**Dave Turner
Mayor**

ATTEST:

**June Lemos
City Clerk**

PUBLISH: June 16, 2016 and July 7, 2016 (by summary)
EFFECTIVE DATE: April 1, 2017 (if approved by voters)