

ORDINANCE NO. 698, N.S.

**AN ORDINANCE OF THE CITY OF EL PASO DE ROBLES
AMENDING TITLE 5, CHAPTER 5.06, SECTION 05.06.030
OF THE MUNICIPAL CODE, TRANSIENT OCCUPANCY TAX**

WHEREAS, Revenue and Taxation Code Section 7280 authorizes the legislative body of a city to levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging; ("Transient Occupancy Tax"); and

WHEREAS, the City Council has identified the need for increasing the operation and maintenance budgets of the City by raising the Transient Occupancy Tax from 9% to 10%.

NOW THEREFORE, the City Council of the City of El Paso de Robles does ordain as follows:

Section 1. Section 5.06.030 of the City of El Paso de Robles Municipal Code is hereby amended to read as follows:

"Section 5.06.030 Tax imposed.

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; provided, however, that beginning on January 1, 1996, the tax shall be ten percent (10%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. 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 that tax is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator."

Section 2. This ordinance, inasmuch as it provides for a tax levy for the usual and current expenses of the City, shall take effect immediately upon adoption.

Section 3. Publication

The City Clerk shall cause this ordinance to be published once within fifteen (15) days after its passage in a newspaper of general circulation, printed, published and circulated in the City in accordance with Section 36933 of the Government Code.

Section 4. Inconsistency

To the extent that the terms of provisions of this Ordinance may be inconsistent or in conflict with the terms or conditions of any prior City ordinance(s), motion, resolution, rule, or regulation governing the same subject, the terms of this Ordinance shall prevail with respect to the subject matter thereof and such inconsistent and conflicting provisions of prior ordinances, motions, resolutions, rules and regulations are hereby repealed.

Section 5. Severability

If any section, subsection, sentence, clause, or phrase of this Ordinance is, for any reason, found to be invalid or unconstitutional, such finding shall not affect the remaining portions of this Ordinance.

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The City Council hereby declares that it would have passed this ordinance by section, subsection, sentence, clause, or phrase irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases are declared invalid or unconstitutional.

PASSED AND ADOPTED by the City Council of the City of El Paso de Robles this 7th day of November, 1995 by the following roll call vote:

AYES: Heggarty, Martin, Picanco, and Macklin

NOES: None

ABSENT: Iversen

ABSTAIN: None

Walter J. Macklin
Walter J. Macklin, Mayor

ATTEST:

Richard J. Ramirez
Richard J. Ramirez, City Clerk

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