

MARIPOSA COUNTY ORDINANCE NO. 663

AMENDING CHAPTER 3.36 ENTITLED "TRANSIENT OCCUPANCY TAX"
BY REPEALING AND REPLACING SECTION 3.36.030 IN ITS ENTIRETY

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, a political subdivision of the State of California does ordain as follows:

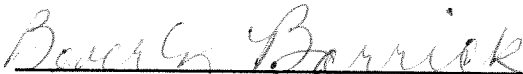
SECTION I: Chapter 3.36 of the Mariposa County Code entitled, "Transient Occupancy Tax", is hereby amended by repealing and replacing Section 3.36.030 as follows:

"3.36.030 Imposition of tax. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of seven percent (7%) 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 shall be paid directly to the tax collector."

SECTION II: This ordinance shall become effective thirty (30) days from the date of final passage, pursuant to Government Code Section 25123.

PASSED AND ADOPTED THIS 19th day of August, 1986, by the Board of Supervisors of Mariposa County by the following vote:


AYES: BARRICK, DALTON, ERICKSON, RADANOVICH
NOES: TABER
ABSENT: NONE
ABSTAINED: NONE



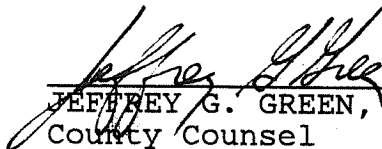
BEVERLY BARRICK, Chairman
Board of Supervisors

ATTEST:

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:



GERALD MC CARTHY, County Clerk and
Ex Officio Clerk of the Board



JEFFREY G. GREEN,
County Counsel

employee, the managing agent shall also be deemed an operator for the purposes of this chapter, and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.

D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, and property, and services of any kind or nature, without any deduction therefrom whatsoever; provided, however, that "rent" shall not include lodging furnished in kind to an employee by an employer solely for the convenience of the employer.

F. "Transient" means any person who exercises occupancy, or is entitled to occupancy by reason of concession, permit, right of access, license, or other agreement, for a period of thirty consecutive calendar days, or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. (Ord. 245 §2, 1964).

3.36.030 Imposition of tax. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of six percent 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 shall be paid directly to the tax collector. (Ord. 381 §2, 1974; Ord. 245 §3, 1964).

3.36.040 Exemptions from tax. No tax shall be imposed upon any person as to whom, or any occupancy as to which, it is beyond the power of the county to impose the tax provided in this chapter. No exemption shall be granted except