

ORDINANCE NO. 2690

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF HUMBOLDT AMENDING SECTIONS 712-2(B) AND 712-3 OF CHAPTER 2, DIVISION 1 OF TITLE VII TO THE HUMBOLDT COUNTY CODE RELATING TO THE TRANSIENT OCCUPANCY TAX

The Board of Supervisors of the County of Humboldt ordains as follows:

SECTION 1. On August 23, 1977, the Board of Supervisors of the County of Humboldt adopted Ordinance No. 1158 related to the imposition of a Transient Occupancy Tax. This has since been amended by Ordinances 1593, 2005 and 2128. The Board of Supervisors now acts to amend the Transient Occupancy Tax ordinance to update the definition of "living space" and change the Transient Occupancy Tax rate from 10 to 12 percent.

SECTION 2. Section 712-2(b) of Chapter 2 of Division 1 of Title VII is hereby amended as follows (additions underlined, deletions ~~struck~~):

"712-2(b). Living Space.

"Living Space" means any structure, or any portion of any structure, which is occupied, intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location, or other living space. "Other Living Space" includes overnight recreational vehicle parks and private campgrounds but does not include ~~camping sites or space at a campground or recreational vehicle park; any~~ arrangement excluded from taxation pursuant to Revenue and Taxation Code Section 7280(b), or its successor provisions or facilities operated by a local government entity or any campsite excluded from taxation pursuant to Revenue and Taxation Code

Section 7282, or its successor provisions."

SECTION 3. Section 712-3 of Chapter 2 of Division 1 of Title VII is hereby amended as follows (additions underlined, deletions ~~struck~~):

"712-3. Tax Imposed.

For the privilege of occupancy in any living space, each transient is subject to an shall pay a tax in the amount of tentwelve percent (~~1012~~%) of the rent charged by the operator. Said 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 living space 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 living space. If for any reason the tax due is not paid to the operator of the living space, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator."

SECTION 4. This ordinance relates to the levying and collecting of County transient occupancy taxes and after passage by the voters shall take effect on January 1, 2023. A summary shall be published at least five (5) days before the date set for adoption and again fifteen (15) days after passage of this ordinance. It shall be published once with the names of the Board of Supervisors voting for and against the ordinance in a newspaper of general circulation published in the County of Humboldt, State of California.

PASSED, APPROVED AND ADOPTED this 8th day of March, 2022.

AYES: Supervisors-- Bohn, Bass, Bushnell, Wilson, Madrone
NOES: Supervisors--
ABSENT: Supervisors--

Virginia Bass
Chair of the Board of Supervisors of the
County of Humboldt, State of California

(SEAL)

ATTEST:

Nikki Turner, Deputy Clerk of the Board of
Supervisors County of Humboldt

Nikki Turner