

ORDINANCE NO. 9730 (NEW SERIES)

AN ORDINANCE AMENDING SECTION 22.203
OF THE SAN DIEGO COUNTY CODE OF REGULATORY ORDINANCES
RELATING TO REDUCING THE TRANSIENT OCCUPANCY TAX RATE

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. The Board of Supervisors finds and determines that the action in 1990 by the former Board of Supervisors to amend Section 22.203 of the San Diego County Code of Regulatory Ordinances to increase the transient occupancy tax rate from 8% to 9% did not include voter approval. The amendment made by this ordinance shall decrease the transient occupancy tax rate from 9% to 8%.

Section 2. Section 22.203 of the San Diego County Code is hereby amended to read as follows:

SEC. 22.203. TAX IMPOSED.

For the privilege of providing lodging in any hotel, each operator is subject to and shall pay a tax in the amount of ~~nine-eight~~ percent (~~98~~%) of the rental receipts charged by the operator. Said tax constitutes a debt owed by the operator to the County which is extinguished only by payment by the operator to the County. The tax rate of 8% shall take effect on August 1, 2005.

Section 3. Effective Date. This ordinance shall take effect upon adoption. Within fifteen days after the date of adoption of this ordinance, a summary shall be published once with the names of those members voting for and against the same in a newspaper of general circulation published in the County of San Diego.

PASSED AND ADOPTED THIS 2nd DAY OF AUGUST, 2005