

Proposed Amendments to the TOT Ordinance

Section 12-10 of the Sonoma County Code

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Recommended Actions

- Introduce ordinance and waive further reading of the ordinance amending Section 12-10 of the Sonoma County Code.
- *If approved:*
 - An item to adopt the ordinance and adopt a resolution calling for an election will come forward on July 23, 2024.
 - If the Board adopts the ordinance and calls for the election, the ordinance will be placed on the ballot for the November 5, 2024 election.
 - If approved by a majority of the voters voting on the measure, changes will take effect July 1, 2025.

Proposed Changes

- Amend the definition of “Operator” to include either an “Accommodations Intermediary” or “Accommodations Provider”
- Amend the definition of “Rent” to include a non-exhaustive list of fees and charges to be included within the definition of “Rent”
 - Including, but not limited to: resort fees, *service fees*, *facilitation fees*, booking fees, housekeeping or cleaning fees, linen fees, energy charges, parking fees, and internet fees.
- Add the definitions of “Accommodations Intermediary,” “Accommodations Provider,” and “Vacation Rental”

Community and Stakeholder Engagement

- Accommodations Intermediaries currently in voluntary collections agreements with the County - Airbnb and HomeAway Inc.
- Sonoma County Tourism
- Sonoma County Hospitality Association
- Lower Russian River Municipal Advisory Council
(attended and presented at the meeting on May 9, 2024)

Next Steps

- Ordinance update in 2025 to make administrative changes only.
- If approved by the voters, all Accommodations Intermediaries and Accommodations Providers will be deemed Operators under the Ordinance and must comply with all provisions in the Ordinance, including the Reporting and Audit provisions.

Summary

- This amendment does not increase the current TOT rate.
- The proposed changes are intended to modernize the Ordinance and ensure that TOT is applied evenly across all Operators within the unincorporated County.
- **Recommended action:**
 - Introduce ordinance and waive further reading of the ordinance amending Section 12-10 of the Sonoma County Code.

Questions?

