

ORDINANCE NO. ()

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING SECTION 12-10 OF THE SONOMA COUNTY CODE TO MAKE DEFINITIONAL UPDATES

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section 1. Purpose.

The following amendments are intended to modernize the County's Transient Occupancy Tax Ordinance to clarify types of lodging, who qualifies as an Operator and all charges that constitute Rent. When initially adopted in 1965, booking and facilitating lodging through websites and online travel platforms did not exist. These definitional updates will clarify and modernize the Ordinance in line with current industry standards.

Section 2. Amendment of Sonoma County Code Section 12-10.

Section 12-10 of the Sonoma County Code is amended to read as follows:

"Lodging" means any accommodation consisting of one (1) or more rooms, or other living spaces which are occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes. Such term includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, ***vacation rental***, lodging house, rooming house, apartment house, dormitory, public or private club, recreational vehicle park, or public or private campground, including campgrounds ***and vacation rentals*** that are seasonal, year-round or event based, ***including but not limited to*** camping ***and vacation rentals*** offered in association with fairs, festivals, or other special events, ***such as retreats and conferences.*** The term "lodging" does not include an organized camp, as that term is defined by Section 18897 of the California Health and Safety Code, or its successor statute. ***Lodging does not include an organized camp for or for the benefit of Youth or Transition Age Youth with programs and facilities established for the primary purposes of providing an outdoor group living experience with social, spiritual, educational or recreational objectives, for five days or more during one or more seasons of the years.***

"Operator" means *either an Accommodations Intermediary or an Accommodations Provider.*

"Accommodations Intermediary" means any person or entity (other than an Accommodations Provider) that, directly or indirectly (i) facilitates the rental of accommodation(s) in lodging, and/or (ii) charges, collects or receives rent in connection with such rental, which may include, without limitation, a facilitation fee. Accommodations Intermediary includes, without limitation, a travel or booking agent, a

room seller or reseller, an on-line room seller or reseller, and an on-line travel agent or company of any type or nature whatsoever.

Accommodations Provider means any person or entity who owns, operates, manages or provides lodging, whether in the capacity of owner, lessee, sublessee, managing agent, mortgagee in possession, licensee or any other capacity or character, other than as an employee of an Accommodations Intermediary or Accommodations Provider.

Accommodations Provider does not mean an Accommodations Intermediary.

"Rent" means all consideration charged **by an Operator** for occupancy, 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 required to be paid by a transient, without any deduction therefrom whatsoever. ***This includes but is not limited to resort fees, service fees, facilitation fees, host fees, booking fees, unrefunded advance reservation fees, housekeeping or cleaning fees, linen fees, energy charges, parking fees, roll-away bed fees, and internet fees. Rent includes consideration charged for occupancy at a lodging, including a resort, retreat, campground and/or event that includes overnight accommodations as part of an all-inclusive cost. If the charges that constitute rent are not itemized out from the all-inclusive cost, the burden shall be on the Operator to prove the fair market value of the lodging that constitutes rent in a manner sufficient to the Tax Collector, and if not done, the entire amount paid by the transient shall be presumed to be rent.***

Notwithstanding the foregoing, "rent" does not include consideration or charges for any of the following:

- (a) Use of banquet or meeting rooms;
- (b) Occupancy of space in a lodging by a pet owned by a transient;
- (c) Childcare services;
- (d) Use of safes or other secure storage areas;
- (e) Food or meals;
- (f) Pay-per-view movies, video games, telephones, internet and the like;
- (g) Cancellation charges; or
- (h) Repair or damage/lost items in a lodging.

"Transition Age Youth" means ages 18-25.

“Vacation Rental” means a residential dwelling or a portion thereof that is rented by an operator to another person or group of persons for occupancy, dwelling, lodging or sleeping purposes for a period of thirty (30) consecutive calendar days or less. For purposes of this definition, residential dwelling means a building, or portion thereof, designed exclusively for residential purposes, including single-family and multiple-family dwellings. A vacation rental includes any lodging advertised as a short-term rental. This definition is not an expansion to, but declaratory of, the existing ordinance.

“Youth” means up to age 18.

Section 3. Nature of Tax.

If approved by a majority of the electorate voting on the measure, the definitions as set forth above will be updated in Section 12-10. This will ensure that the transient occupancy tax is being applied evenly across all operators and lodging facilities in the unincorporated area of Sonoma County. This amendment will not change the transient occupancy tax rate, which is currently 12%. The transient occupancy tax imposed by this ordinance is a general tax and the revenue generated by this general tax is available for general governmental purposes. The collection of the tax from operators will continue to be administered by the Sonoma County Tax Collector as provided in Chapter 12, Article III of the Sonoma County Code.

Section 4. Severability.

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 5. Election.

An election shall be held on November 5, 2024, to determine if Section 12-10 of the Ordinance should be updated as reflected under Section 2 above.

Section 6. Effective and Operative Dates.

This Ordinance shall take effect immediately upon certification by the Registrar of Voters that it was adopted by a majority of the voters at the November 5, 2024 election. The operative date of Section 1 shall be July 1, 2025.

Section 7. Compliance with the California Environmental Quality Act (CEQA).

Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA.

In regular session of the Board of Supervisors of the County of Sonoma introduced on the 16th day of July, 2024, and finally passed and adopted this 23th day of July, 2024, on regular roll call of the members of said Board by the following vote:

SUPERVISORS:

Gorin:	Coursey:	Gore:	Hopkins:	Rabbitt:
Ayes:	Noes:	Absent:	Abstain:	

So Ordered.

WHEREUPON, the Chair declared the above and foregoing Ordinance duly adopted and

SO ORDERED.

Chair, Board of Supervisors
County of Sonoma

ATTEST:

M. Christina Rivera,
Clerk of the Board of Supervisors

