

Analysis of Comparable Counties:  
Transient Occupancy Tax, Community Grants, Tourism Marketing

<b>Jurisdiction</b>	<b>Transient Occupancy Tax Base Rate</b>	<b>Funding for Tourism Marketing and Improvements</b>	<b>Transient Occupancy Tax Allocation</b>	<b>Local Grant Programs</b>
<b>Marin County</b>	10% in eastern Marin, and 14% in west Marin	2% Business Improvement District	Marin County allocates 100% of the first 10% to the General Fund. The additional 4% generated in west Marin can only be used in west Marin.	The County allocates \$300K annually for a county-wide Community Service Fund Program
<b>Napa County</b>	13%	2% Tourism Improvement District	Napa County allocates the first 12% to the General Fund. The County uses the additional 1% for housing programs and services.	The County uses 12.5% of TOT revenue (\$1.6M) for Special Projects and grants. <ul style="list-style-type: none"> <li>• 60% goes to the Parks District</li> <li>• 20% to Affordable and workforce housing</li> <li>• 20% to Arts</li> </ul>
<b>San Luis Obispo County</b>	9%	1% Tourism Marketing District for all unincorporated areas, and an additional 2% in the Tourism Business Improvement District.	San Luis Obispo County uses Transient Occupancy Tax as a discretionary revenue source.	The County administers the District Community Project Grants for \$250,000 each year. The program provides discretionary monies to each County Supervisor to fund projects of non-profit organizations and operating expenses for County recognized advisory committees and councils.
<b>Santa Barbara County</b>	12%	Promotional services are funded through the Central California Coast Tourism Council; County supported Chambers of Commerce and tourism-related agencies, and local Business Improvement Districts.	Santa Barbara County allocates 100% of Transient Occupancy Tax to the General Fund.	The County allocates \$50K for the office of Arts and Culture.

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<b>San Diego County</b>	8%	The San Diego Tourism Authority promotes the San Diego region. They are funded with Tourism Marketing District funds from the City of San Diego, and a small amount of funds contributed under the Community Enhancement Program.	San Diego County considers Transient Occupancy Tax to be General Purpose Funds.	The County budgets the Community Enhancement Program District Awards for the amount of forecasted Transient Occupancy Tax Funds. The funds are divided equally among the five Supervisorial Districts (about \$1.2M for each of the five districts) to stimulate tourism, promote the economy, create jobs, and/or a better quality of life.