

O. 78-292
(REVISED)

ORDINANCE NO. 12361
(New Series)

MAY 30 1978

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5,
OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING
SECTIONS 35.0102, 35.0103 AND 35.0116, RELATING
TO THE TRANSIENT OCCUPANCY TAX.

BE IT ORDAINED, by the Council of The City of San Diego,
as follows:

Section 1. That Chapter III, Article 5, of the San Diego
Municipal Code be and the same is hereby amended by amending
Sections 35.0102, 35.0103 and 35.0116, to read as follows:

SEC. 35.0102 DEFINITIONS

First paragraph. No amendment to this paragraph.

a. through g. No amendments to these paragraphs.

h. New Convention Facility. "New Convention
Facility" means a downtown convention center and related
facilities separate and apart from the existing
Convention and Performing Arts Center.

SEC. 35.0103 TAX IMPOSED

For the privilege of occupancy in any hotel, each
transient is subject to and shall pay a tax in the
amount of six percent (6%) of the rent charged by the
operator through March 31, 1979, and a tax in the amount
of eight percent (8%) of the rent charged by the opera-
tor on and after April 1, 1979. The tax of eight
percent (8%) shall be reduced to six percent (6%) on
April 1, 1981 if Centre City Development Corporation
has not entered into an exclusive right to negotiate

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agreement with the developer of the New Convention Facility. If Centre City Development Corporation has entered into an exclusive right to negotiate agreement by April 1, 1981, then the tax of eight percent (8%) shall be reduced to six percent (6%) when all of the original bond issues for the New Convention Facility have been retired. Said tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time such transient ceases to occupy space in the hotel. 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 hotel. If for any reason the tax due is not paid to the operator of the hotel, the City Treasurer may require that such tax shall be paid directly to the City Treasurer.

SEC. 35.0116 UTILIZATION OF REVENUES

A. When the tax imposed pursuant to this Article is six percent (6%), it shall be utilized as follows:

(a), (b) and (c). No amendments to these paragraphs.

B. When the tax imposed pursuant to this Article is eight percent (8%), it shall be utilized as follows:

(a) One-half (1/2) of all revenues collected by the City under this article and remaining after payment of one-half (1/2) of the costs incurred in the administration of this Article shall be used solely for the purpose of promoting the City of San Diego.

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(1) The total amount of the City's annual contribution to the San Diego Convention and Tourist Bureau, except as affected by subsection (2) below, shall be determined as follows:

(i) Revenue available under this subparagraph (a) shall be used to match dollar for dollar the amount raised by the San Diego Convention and Tourist Bureau from private sources during the preceding fiscal year, provided the amount so used shall not exceed one-third (1/3) of the revenue available under this subparagraph (a) in any single fiscal year.

(ii) Revenue available under this subparagraph (a) shall be used to match dollar for dollar the amount appropriated by the County of San Diego as its annual contribution to the San Diego Convention and Tourist Bureau, provided the amount so used shall not exceed one-sixth (1/6) of the revenue available under this subparagraph (a) in any single fiscal year.

(2) The amount of the City's annual contribution to the San Diego Convention and Tourist Bureau shall be not less than \$100,000 regardless of the provisions of subparagraph (a)(1) above.

(3) Any remaining revenues available under this subparagraph (a) shall be used to support any program including but not limited to programs of the San Diego

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Convention and Tourist Bureau, designed to promote the City, as the Council may direct.

(b) One-eighth (1/8) of all revenue collected by the City under this Article and remaining after payment of one-eighth (1/8) of the costs in the administration of this Article shall be deposited to the Transient Occupancy Tax Unappropriated Reserve Fund, which is hereby created. Money shall be expended from this fund only by an ordinance appropriating part or all of the fund for such purpose or purposes as the Council may direct. Such purpose or purposes may include but need not be limited to promotion of the City.

(c) One-eighth (1/8) of all revenue collected by the City under this Article and remaining after payment of one-eighth (1/8) of the costs in the administration of this Article, shall be deposited to the General Fund.

(d) One-fourth (1/4) of all revenues collected by the City under this Article and remaining after payment of one-fourth (1/4) of the costs incurred in the administration of this Article shall be used solely for the purpose of constructing a New Convention Facility and all related costs and shall be deposited to the Transient Occupancy Tax New Convention Facility Fund, which is hereby created. Money shall be expended from this fund only for such purpose or purposes as the Council may direct in connection with the New Convention

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Facility including, but not limited to, the design, construction, operation, maintenance or debt service of said New Convention Facility.

Section 2. This ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: JOHN W. WITT, City Attorney

By Stuart H. Swett
Stuart H. Swett
Chief Deputy City Attorney

SHS:rc:160.1
5/10/78 REVISED 5/17/78
Or. Dept.: Financial Management

OLD LANGUAGE--Crossed out
NEW LANGUAGE--Underlined

SEC. 35.0102 DEFINITIONS

First paragraph. No amendment to this paragraph.

a. through g. No amendments to these paragraphs.

h. New Convention Facility. "New Convention Facility" means a downtown convention center and related facilities separate and apart from the existing Convention and Performing Arts Center.

SEC. 35.0103 TAX IMPOSED

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of six percent (6%) of the rent charged by the operator through March 31, 1979 and a tax in the amount of eight percent (8%) of the rent charged by the operator on and after April 1, 1979. The tax of eight percent (8%) shall be reduced to six percent (6%) on April 1, 1981 if Centre City Development Corporation has not entered into an exclusive right to negotiate agreement with the developer of the New Convention Facility. If Centre City Development Corporation has entered into an exclusive right to negotiate agreement by April 1, 1981, then the tax of eight percent (8%) shall be reduced to six percent (6%) when all of the original bond issues for the New Convention Facility have been retired. Said tax constitutes a debt owed by the transient to the City which is extinguished only

by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time such transient ceases to occupy space in the hotel. 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 hotel. If for any reason the tax due is not paid to the operator of the hotel, the City Treasurer may require that such tax shall be paid directly to the City Treasurer.

SEC. 35.0116 UTILIZATION OF REVENUES

A. When the tax imposed pursuant to this Article is six percent (6%), it shall be utilized as follows:

(a), (b) and (c). No amendments to these paragraphs.

B. When the tax imposed pursuant to this Article is eight percent (8%), it shall be utilized as follows:

(a) One-half (1/2) of all revenues collected by the City under this article and remaining after payment of one-half (1/2) of the costs incurred in the administration of this Article shall be used solely for the purpose of promoting the City of San Diego.

(1) The total amount of the City's annual contribution to the San Diego Convention and Tourist Bureau, except as affected by subsection (2) below, shall be determined as follows:

(i) Revenue available under this subparagraph

(a) shall be used to match dollar for dollar the amount raised by the San Diego Convention and Tourist

Bureau from private sources during the preceding fiscal year, provided the amount so used shall not exceed one-third (1/3) of the revenue available under this subparagraph (a) in any single fiscal year.

(ii) Revenue available under this subparagraph (a) shall be used to match dollar for dollar the amount appropriated by the County of San Diego as its annual contribution to the San Diego Convention and Tourist Bureau, provided the amount so used shall not exceed one-sixth (1/6) of the revenue available under this subparagraph (a) in any single fiscal year.

(2) The amount of the City's annual contribution to the San Diego Convention and Tourist Bureau shall be not less than \$100,000 regardless of the provisions of subparagraph (a) (1) above.

(3) Any remaining revenues available under this subparagraph (a) shall be used to support any program including but not limited to programs of the San Diego Convention and Tourist Bureau, designed to promote the City, as the Council may direct.

(b) One-eighth (1/8) of all revenue collected by the City under this Article and remaining after payment of one-eighth (1/8) of the costs in the administration of this Article shall be deposited to the Transient Occupancy Tax Unappropriated Reserve Fund, which is

hereby created. Money shall be expended from this fund only by an ordinance appropriating part or all of the fund for such purpose or purposes as the Council may direct. Such purpose or purposes may include but need not be limited to promotion of the City.

(c) One-eighth (1/8) of all revenue collected by the City under this Article and remaining after payment of one-eighth (1/8) of the costs in the administration of this Article, shall be deposited to the General Fund.

(d) One-fourth (1/4) of all revenues collected by the City under this Article and remaining after payment of one-fourth (1/4) of the costs incurred in the administration of this Article shall be used solely for the purpose of constructing a New Convention Facility and all related costs and shall be deposited to the Transient Occupancy Tax New Convention Facility Fund, which is hereby created. Money shall be expended from this fund only for such purpose or purposes as the Council may direct in connection with the New Convention Facility including, but not limited to, the design, construction, operation, maintenance or debt service of said New Convention Facility.

Passed and adopted by the Council of The City of San Diego on MAY 30 1973
 by the following vote:

Councilmen	Yeas	Nays	Excused	Absent
Bill Mitchell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maureen F. O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Lowery	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leon L. Williams	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fred Schnaußelt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tom Gade	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Larry Stirling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jess D. Haro	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Pete Wilson	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

AUTHENTICATED BY:

PETE WILSON
 Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

(Seal)

By Betty Gooding Deputy.

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on

MAY 16 1978, and on MAY 30 1973

I FURTHER CERTIFY that said ordinance was read in full prior to its final passage.

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

(Seal)

By Betty Gooding Deputy.

Office of the City Clerk, San Diego, California	
Ordinance Number	<u>12361</u> Adopted <u>MAY 30 1973</u>

[Handwritten initials]

ATTORNEY(S)

San Diego, City of
12th Floor, City Admin. Bldg.
202 C St.
San Diego, Ca 92101
Attn: Rose L. Leary

CERTIFICATE OF PUBLICATION

No. 12361

IN THE MATTER OF

TRANSIENT OCCUPANCY TAX

ORDINANCE NO. 12361

Short Title

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 8, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 88.0102, 88.0108 AND 88.0118, RELATING TO THE TRANSIENT OCCUPANCY TAX.

BE IT ORDAINED, by the Council of The City of San Diego, as follows:

Section 1. That Chapter III, Article 8, of the San Diego Municipal Code be and the same be hereby amended by amending Sections 88.0102, 88.0108 and 88.0118, to read as follows:

SEC. 88.0102 DEFINITIONS

First paragraph. No amendments to this paragraph.

a. through g. No amendments to these paragraphs.

h. New Convention Facility. "New Convention Facility" means a downtown convention center and related facilities separate and apart from the existing Convention and Performing Arts Center.

SEC. 88.0108 TAX IMPOSED

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of six percent (6%) of the rent charged by the operator through March 31, 1979, and a tax in the amount of eight percent (8%) of the rent charged by the operator on and after April 1, 1979. The tax of eight percent (8%) shall be reduced to six percent (6%) on April 1, 1981 if Centro City Development Corporation has not entered into an exclusive right to negotiate agreement with the developer of the New Convention Facility. If Centro City Development Corporation has entered into an exclusive right to negotiate agreement by April 1, 1981, then the tax of eight percent (8%) shall be reduced to six percent (6%) when all of the original bond issues for the New Convention Facility have been retired. Said tax constitutes a debt owed by the transient for the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time such transient ceases to occupy space in the hotel. 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 hotel. If for any reason the tax due is not paid to the operator of the hotel, the City Treasurer may require that such tax shall be paid directly to the City Treasurer.

SEC. 88.0118 UTILIZATION OF REVENUES

A. When the tax imposed pursuant to this Article is six percent (6%), it shall be utilized as follows:

(a), (b) and (c). No amendments to these paragraphs.

B. When the tax imposed pursuant to this Article is eight percent (8%), it shall be utilized as follows:

(a) One-half (1/2) of all revenues collected by the City under this article and remaining after payment of one-half (1/2) of the costs incurred in the administration of this Article shall be used solely for the purpose of promoting the City of San Diego.

(1) The total amount of the City's annual contribution to the San Diego Convention and Tourist Bureau, except as limited by subsection (b) hereof, shall be determined as follows:

(a) Revenue available under this paragraph (a) shall be up-

I, PATRICIA M. SPAULDING, am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the principal clerk of the San Diego Daily Transcript, a newspaper of general circulation, printed and published daily, except Saturdays and Sundays, in the City of San Diego, County of San Diego, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Diego, State of California, under the date of January 23, 1909, Decree No. 14894; and the

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is a true and correct copy of which the annexed is a printed copy and was published in said newspaper on the following date(s), to-wit:

June 23, 1978

I certify under penalty of perjury that the foregoing is true and correct.

Dated at San Diego, California this 23rd day of June, 1978.


(Signature)

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