

(O-91-4)

ORDINANCE NUMBER O- 17508 (NEW SERIES)

ADOPTED ON AUG 06 1990

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5, DIVISION 1, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 35.0101, 35.0102, 35.0111 AND 35.0113 AND BY ADDING SECTIONS 35.0107 AND 35.0132, RELATING TO TRANSIENT OCCUPANCY TAXES.

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

Section 1. That Chapter III, Article 5, Division 1, of the San Diego Municipal Code be and the same is hereby amended by amending Sections 35.0101, 35.0102, 35.0111 and 35.0113, to read as follows:

SEC. 35.0101 TITLE AND PURPOSES

- a. [No change in text.]
- b. [No change in text.]
- c. It is the further purpose and intent of the Council that there by imposed on transient occupants of recreational vehicle park and campground spaces in the City of San Diego a tax, the proceeds of which are to be used for those purposes set forth in Section 35.0132 of this article.

SEC. 35.0102 DEFINITIONS

Except where the context otherwise requires, the definitions given in this section govern the construction of this article.

a. [No change in text.]

b. [No change in text.]

c. Occupancy. "Occupancy" means the use or possession or the right to the use or possession of any room or rooms or portion thereof in any hotel or space in a recreational vehicle park or campground for dwelling, lodging or sleeping purposes.

d. [No change in text.]

e. Rent. "Rent" means the total consideration charged to the transient as shown on the guest receipt for the occupancy of space in a recreational vehicle park, campground or hotel. It includes charges for utility and sewer hookups, equipment (such as rollaway beds, cribs and television sets, etc.), and in-room services (such as movies and other services not subject to California taxes), valued in money, whether received or to be received in money, goods, labor or otherwise. It shall include all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. The costs of additional goods and services, which are not "rent," but which may be sold as a package with a room or space (such as golf, tennis, meals, etc.), must be accounted for in accordance with rules and regulations promulgated by the City Treasurer.

f. [No change in text.]

g. Operator. "Operator" means the person who is the proprietor of the hotel, recreational vehicle park

or campground, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent (including a resident manager or resident agent) of any type or character other than an employee without management responsibility, the managing agent shall also be deemed an operator for the purposes of this article and shall have the same duties and be subject to the same liabilities, both civil and criminal, as his principal. Except as provided in section 35.0124(g), compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.

h. [No change in text.]

i. [No change in text.]

j. Recreational Vehicle Park. "Recreational vehicle park" means any park or location where a recreational vehicle may be parked for the purposes of human habitation, whether or not water, electricity or sanitary hookup facilities are provided. The inclusion of an area for a "campground" within a recreational vehicle park shall not affect its status.

k. Campground. "Campground" means any park or location where a person may pitch a tent or similar temporary structure for the purposes of overnight lodging, whether or not toilet or shower facilities are provided.

1. Recreational Vehicle. "Recreational vehicle" means and includes any passenger vehicle, house car, trailer coach or camp trailer, as defined in California Vehicle Code sections 242, 362, 465 or 635.

SEC. 35.0111 EXEMPTIONS

No tax shall be due or collected in the following cases:

a) [No change in text.]

b) When the total space rental charge for a campground or recreational vehicle park or the room rent of a hotel is twenty dollars (\$20.00) a day or less or the accommodations rented are in a dormitory and the total rent for each transient is twenty dollars (\$20.00) a day or less; or

c) [No change in text.]

d) [No change in text.]

SEC. 35.0113 REGISTRATION

a) Within thirty (30) days after the effective date of this article, or within thirty (30) days after commencing business, whichever is later, each operator shall register with the City Treasurer and obtain a "Transient Occupancy Registration Certificate" to be posted at all times in a conspicuous place on the premises. Said certificate shall include the following:

(1) The name of the operator;

(2) The address;

(3) The date upon which the certificate was

issued;

(4) The following statement: "This Transient Occupancy Registration certificate signifies that the person named on the face hereof is required to collect a transient occupancy tax from transients and to remit the same to the City Treasurer and has fulfilled the requirements of the Transient Occupancy Tax Ordinance by registering with the City Treasurer for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the City Treasurer. This certificate does not constitute a permit to operate a hotel, recreational vehicle park or campground business."

(b) It shall be unlawful to operate a hotel, recreational vehicle park or campground without a Transient Occupancy Tax Certificate or to fail to post the certificate in a conspicuous place at all times.

Section 2. That Chapter III, Article 5, Division 1, of the San Diego Municipal Code be amended by adding Sections 35.0107 and 35.0132, to read as follows:

**SEC 35.0107 RECREATIONAL VEHICLE PARK AND CAMPGROUND
USER TAX IMPOSED**

Commencing on September 1, 1990, for the privilege of occupancy in any recreational vehicle park or campground space, each transient is subject to and shall pay a tax in the amount of nine percent (9%) of the rent charged by the operator. 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 recreational vehicle park or campground at the time the rent is paid. 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 recreational vehicle park or campground. If for any reason the tax is not paid to the operator of the recreational vehicle park or campground, the City Treasurer may require that such tax shall be paid directly to the City Treasurer.

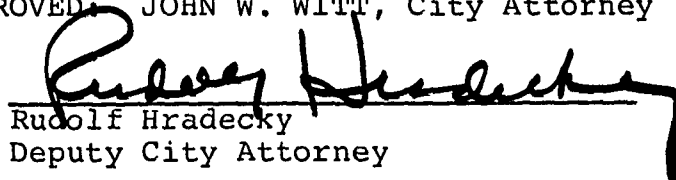
**SEC. 35.0132 UTILIZATION OF REVENUES FROM TAX
IMPOSED BY SECTION 35.0107**

All revenues collected by the City under Section 35.0107 shall be deposited to the General Fund of the City (Fund No. 100) and be used for general governmental purposes as the City Council may from time to time provide in accordance with the City Charter of The City of San Diego and its appropriation ordinances.

Section 3. This ordinance shall take effect and be in force on September 1, 1990 or on the thirtieth day from and after its passage, whichever is later.

APPROVED: JOHN W. WITT, City Attorney

By


Rudolf Hradecky
Deputy City Attorney

RH:mb:mrh
07/11/90
Or.Dept:Treas.
0-91-4
Form=o.none

7/25/90
AUG 06 1990

Passed and adopted by the Council of The City of San Diego on.....
by the following vote:

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Linda Bernhardt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR

Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

(Seal)

By *Bronda R. Barnes*, 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

JUL 23 1990

AUG 06 1990

, and on

~~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 *Bronda R. Barnes*, Deputy.

Office of the City Clerk, San Diego, California

Ordinance Number 017508

Adopted AUG 06 1990

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE
90 AUG 24 PM 3:41
SAN DIEGO, CALIF.

CITY CLERK'S OFFICE
CITY ADM. BLDG., 2ND FLOOR
SAN DIEGO, CA. 92101
ATTN: RHONDA BARNES

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5...

ORDINANCE NUMBER O-17508 (NEW SERIES)
AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5, DIVISION 11 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 35.0101, 35.0102, 35.0111 AND 35.0113, AND BY ADDING SECTIONS 35.0107 AND 35.0132, RELATING TO TRANSIENT OCCUPANCY TAXES.
This ordinance adds transient occupancy in recreational vehicle parks and campgrounds as subject to the transient occupancy tax; it also provides that transient occupancy taxes collected from these sources shall go into the General Fund for general governmental purposes of The City of San Diego.
A complete copy of the Ordinance is available for inspection in the Office of the City Clerk of the City of San Diego, 2nd Floor, City Administration Building, 202 "C" Street, San Diego, CA 92101.
INTRODUCED ON JULY 23, 1990
Passed and Adopted by the Council of The City of San Diego on AUGUST 06 1990
AUTHENTICATED BY:
MAUREEN O'CONNOR
Mayor of The City of San Diego, CA
CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, CA
(SEAL)
By RHONDA R. BARNES, Deputy
Pub. August 21 1990

I, THOMAS D. KELLEHER, 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

ORDINANCE NUMBER O-1708 (NEW SERIES)

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:

AUG. 21

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

Dated at San Diego, California this 21ST day of AUG, 1990.

Thomas D. Kelleher
(Signature)
 $2 \frac{3}{8} \times 2 = 59.28$