

ORDINANCE NO. 1804

AN ORDINANCE OF THE CITY OF CHULA VISTA AMENDING SECTIONS 3.40.020, 3.40.030, 3.40.040, 3.40.050 AND 3.40.060 OF THE CHULA VISTA MUNICIPAL CODE RELATING TO IMPOSING A TAX UPON THE PRIVILEGE OF TRANSIENT OCCUPANCY AND PROVIDING FOR THE COLLECTION THEREOF.

The City Council of the City of Chula Vista does ordain as follows:

SECTION I; That Sections 3.40.020, 3.40.030, 3.40.040, 3.40.050 and 3.40.060 of the Chula Vista Municipal Code be, and the same are hereby amended to read as follows:

CHAPTER 3.40 TRANSIENT OCCUPANCY TAX.

Sec. 3.40.020 Definitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

- A. "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and is held out as such to the public. "Hotel" does not mean any hospital convalescent home or sanitarium;
- B. "Campsite" means any area which is occupied or intended or designed or improved for occupancy by transients utilizing recreational vehicles, motor homes, or mobile trailers for dwelling, lodging or sleeping purposes and is held out as such to the public. Campsite does not include any mobile home park;
- C. "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 for dwelling, lodging or sleeping purposes;
- D. "Operator" means the person who is proprietor of the hotel, or manager of a campsite, 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 of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both;

- E. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit;
- F. "Rent" means the consideration charged for the occupancy of space in a hotel or campsite 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, without any deduction therefrom whatsoever;
- G. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any person who in fact exercises occupancy or in fact is entitled to occupancy for a period of thirty-one days or more, counting portions of calendar days as full days, shall be deemed not to have been a transient with respect to the first thirty days of occupancy or entitlement to occupancy.

Sec. 3.40.030 Imposition-Rate-Payment.

For the privilege of occupancy in any hotel or campsite, each transient is subject to and shall pay a tax in the amount of eight percent 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 hotel or campsite 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 hotel or campsite. If for any reason the tax due is not paid to the operator of the hotel or campsite, the Director of Finance may require that such tax shall be paid directly to the Director of Finance of the city.

Sec. 3.40.040 Exemptions.

Except as may be otherwise provided by law, there shall be no exemption from the imposition of this tax for federal, state or local officers and employees traveling on official business; provided, further, that this tax shall not be imposed for any accommodations where the rental thereof is at the rate of five dollars (\$5.00) a day or less.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel or campsite shall advertise or state in any manner, whether directly or indirectly, that the tax, or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded, except in the manner hereinafter provided.

Sec. 3.50.060

Operator-Registration and Certificate Required-Contents-Posting.

Within thirty days after July 23, 1971, or within thirty days after commencing business, whichever is later, each operator of any hotel or campsite renting occupancy to transients shall register said hotel or campsite with the Director of Finance and obtain from him a "transient occupancy registration certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

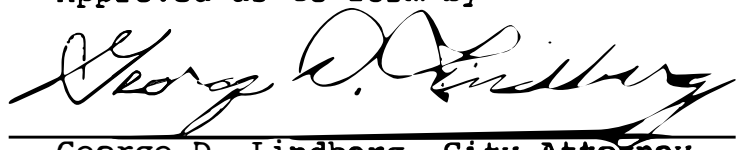
- A. The name of the operator.
- B. The address of the hotel or campsite;
- C. The date upon which the certificate was issued;
- D. "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Occupancy Tax Ordinance by registering with the Director of Finance for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Director of Finance. This certificate does not authorize any person to conduct any unlawful business or to conduct any unlawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city. This certificate does not constitute a permit."

SECTION II: This ordinance shall become effective upon first reading and adoption.

Presented by

Approved as to form by


 Gordon K. Grant, Director of
 Finance


 George D. Lindberg, City Attorney

APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF

CHULA VISTA, CALIFORNIA, AT FIRST READING THIS 29TH DAY OF JUNE,
1978, by the following vote, to-wit:

AYES: Councilmen EGDAHL, HYDE, GILLOW, SCOTT, COX

NAYES: Councilmen NONE

ABSTAIN: Councilmen NONE

ABSENT: Councilmen NONE

Will A. Hyde

Mayor of the City of Chula Vista

ATTEST *Jennie M. Fulasz*
City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) ss.
CITY OF CHULA VISTA)

I, JENNIE M. FULASZ, CMC, CITY CLERK of the City of Chula Vista, California,
DO HEREBY CERTIFY that the above and foregoing is a full, true and correct copy of
_____, and that the same has not been amended or repealed.

DATED _____

(seal)

City Clerk