

JUL 31 2024

IMPARTIAL ANALYSIS BY CITY ATTORNEY

BRIAN C. BARRETT
CITY CLERK

Measure B2024 would amend section 3.20.030 of the Carpinteria Municipal Code to increase the Transient Occupancy Tax (TOT) from 12% to 15%. Proceeds of the tax would be paid into the City's general fund and would be available to the City for any lawful purpose, including but not limited to maintaining safe/clean public areas, repairing streets, addressing homelessness, emergency/disaster preparedness, maintaining sheriff's deputies, preserving library, senior, and youth programs, protecting beaches from pollution, and other general government purposes.

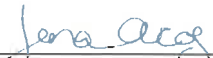
A TOT, also generally known as a "hotel tax" or "bed tax", is a tax imposed on short-term occupancy (defined as thirty (30) consecutive days or less) at a hotel, motel, short-term rental and other similar places. TOT is charged on a guest's total rent and remitted to the City by the hotel, motel, or short-term rental operator on a monthly basis. The City reports that on average over the last three years, the City has received approximately \$3.1 million annually in TOT. If Measure B2024 is approved, the City estimates that the 3% increase in the TOT rate will result in additional revenue to the City of approximately \$750,000 annually.

On May 28, 2024, the City Council adopted Resolution No. 6320 to submit a measure for voter approval of Ordinance No. 780, increasing the City's TOT from 12% to 15%. Because this increase in the TOT would be a general tax, the tax must be approved by a majority of the voters casting ballots on the measure at a regularly scheduled election at which members of the City Council will be elected. The next such election is scheduled for November 5, 2024. If this measure is approved, the increased tax is expected to be collected beginning January 2025 and would remain in effect until terminated by the voters.

This measure was placed on the ballot by the City Council. State law authorizes the City to implement this ordinance upon approval by a simple majority of voters who vote on the measure.

A "YES" vote would approve Measure B2024 and authorize the proposed TOT increase to 15%.

A "NO" vote would reject Measure B2024 and reject the proposed TOT increase, maintaining the existing TOT rate at 12%.



Jena S. Acos, on behalf of Brownstein
Hyatt Farber Schreck LLP acting as
the City Attorney for the City of Carpinteria

TO COUNTY ELECTIONS OFFICIALS:

IF THE ENTIRE TEXT OF THE MEASURE IS NOT PRINTED ON THE BALLOT, NOR IN
THE VOTER INFORMATION GUIDE, PLEASE PRINT IMMEDIATELY BELOW MY

Elections Code § 9280, must not exceed 500 words

IMPARTIAL ANALYSIS, AND ABOVE MY SIGNATURE BLOCK, IN NO LESS THAN 10-POINT BOLD TYPE THE FOLLOWING:

The above statement is an impartial analysis of Measure B2024. If you desire a copy of the measure, please call the City Clerk's office at (805) 755-4403 and a copy will be mailed at no cost to you.