

**ORDINANCE NO. 24-**

**AN ORDINANCE OF THE PEOPLE OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, AMENDING SECTION 3.12.040 OF THE MAMMOTH LAKES MUNICIPAL CODE INCREASING THE RATE OF THE TOWN'S TRANSIENT OCCUPANCY TAX TO FROM THIRTEEN PERCENT TO FIFTEEN PERCENT**

THE PEOPLE OF THE TOWN OF MAMMOTH LAKES DO ORDAIN AS FOLLOWS:

Section 1: Pursuant to California Revenue and Taxation Code Section 7280, subject to the approval of a majority of the voters of the Town of Mammoth Lakes at the Municipal Election of November 5, 2024, effective January 1, 2025, the Transient Occupancy Tax Rate for the Town of Mammoth Lakes shall be fifteen percent.

Section 2: Pursuant to California Revenue and Taxation Code Section 7280, subject to the approval of a majority of the voters of the Town of Mammoth Lakes at the Municipal Election of November 5, 2024, effective January 1, 2025, Section 3.12.040 of the Town of Mammoth Lakes Municipal Code shall be amended to read, in its entirety, as follows:

3.12.040 Tax Imposed. For the privilege of occupancy of any transient occupancy facility, each transient is subject to and shall pay a tax in the amount of fifteen percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the Town which is extinguished only by payment to the operator or to the tax collector. The transient shall pay the tax to the operator of the transient occupancy facility at the time the rent is paid. If the rent is paid in installments, the unpaid tax shall be paid to the operator at the rate of fifteen percent. If for any reason the tax due is not paid to the operator of the transient occupancy facility, the tax collector may require that such tax be paid by the transient to the tax collector.

Section 3: Effective on January 1, 2035, Section 3.12.040 of the Town of Mammoth Lakes Municipal Code shall be amended to read, in its entirety, as follows:

3.12.040 Tax Imposed. For the privilege of occupancy of any transient occupancy facility, each transient is subject to and shall pay a tax in the amount of thirteen percent of the rent charged by the operator. The tax constitutes a debt owed by the transient to the Town which is extinguished only by payment to the operator or to the tax collector. The transient shall pay the tax to the operator of the transient occupancy facility at the time the rent is paid. If the rent is paid in installments, the unpaid tax shall be paid to the operator at the rate of thirteen percent. If for any reason the tax due is not paid to the operator of the transient occupancy facility, the tax collector may require that such tax be paid by the transient to the tax collector.

Section 4: This ordinance shall constitute voter approval pursuant to Proposition 62, Proposition 218, and any and all other voter approval requirements. All tax revenue shall be deposited into the Town's General Fund and expended for general governmental purposes.

Section 5: Pursuant to California Constitution Article XIII C §2(b) and California Elections Code Section 9222, this Ordinance shall take effect only if approved by a majority of the eligible voters of the Town of Mammoth Lakes voting at the Municipal Election to be held on November 5, 2024, and shall become effective as of January 1, 2025.

Section 6: The Mayor is hereby authorized to attest to the adoption of this Ordinance by the people voting thereon on November 5, 2024, by signing where indicated below.

I hereby certify that the foregoing Ordinance was PASSED, APPROVED, AND ADOPTED by the People of the Town of Mammoth Lakes on the 5th day of November 2024.

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BILL SAUSER, Mayor

ATTEST:

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JAMIE GRAY, Town Clerk