



**MEMORANDUM**  
OFFICE OF THE  
COUNTY EXECUTIVE  
COUNTY OF PLACER

TO: Honorable Board of Supervisors

FROM: Rich Colwell, Chief Assistant County Executive Officer *RE Colwell*

DATE: May 8, 2007

SUBJECT: **Approve an Ordinance Amending Article 4.16 of the Uniform Transient Occupancy Tax Code as Recommended in an Audit Performed by the Internal Audits Division of the Placer County Auditor-Controller's Office**

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**ACTION REQUESTED**

Approve an Ordinance amending Sections 4.16.020, 4.16.070, and 4.16.100 of the Uniform Transient Occupancy Tax Code regarding exemptions from tax, penalties, and definitions.

**BACKGROUND**

In 2004, the County Executive's Office requested that the Internal Audits Division of the Auditor-Controller's Office perform an independent audit of collecting agencies for the calendar year ended December 31, 2003, for compliance with Placer County's Uniform Transient Occupancy Tax Ordinance.

As a result of that audit, the Auditor-Controller made recommendations to update certain areas of the Ordinance that were not clearly defined. Those recommendations were reviewed by department staff as well as County Counsel and the Ordinance has been updated as suggested.

**FISCAL IMPACT**

There is no fiscal impact related to this action.

Cc: Tom Miller, County Executive Officer  
Kathy Martinis, Auditor-Controller  
Andrew Sisk, Assistant Auditor-Controller  
Clark Moots, Director of Administrative Services  
Candi McCord, Deputy Director of Administrative Services

Before the Board of Supervisors  
County of Placer, State of California

In the matter of:

AN ORDINANCE AMENDING PLACER COUNTY  
CODE ARTICLE 4.16 UNIFORM TRANSIENT  
OCCUPANCY TAX, REGARDING DEFINITIONS,  
TAX DUE DATES AND REBUTTABLE  
PRESUMPTIONS

Ord. No. \_\_\_\_\_  
First Reading: \_\_\_\_\_

The following ORDINANCE was duly passed by the Board of Supervisors

of the County of Placer at a regular meeting held \_\_\_\_\_, by the  
following

vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Attest:  
Clerk of said Board

Chairman, Board of Supervisors

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THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA,  
DOES HEREBY ORDAIN AS FOLLOWS:

**Section 1:** That Article 4.16, Section 4.16.020 Definitions is hereby amended as  
follows:

\* \* \* \* \*

“Rent” means the consideration charged, whether or not received, for the  
occupancy of space in a hotel valued in money, whether to be received in money,

goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. **Rent does not include any additional items included in a special package rate, such as ski passes, or other recreational or other activity or additional services, as long as the operator separately states the rent and tax from other amounts on all receipts and books of record. If additional benefits or services are not stated separately as indicated above, the entire amount shall be presumed to be rent.**

\* \* \* \* \*

**Section 2:** That Article 4.16, Section 4.16.070, Reports and Remittances is hereby amended as follows:

\* \* \* \* \*

C. For the purposes of this section, "on or before" shall be interpreted as (1) hand delivery; or (2) postal delivery of a properly stamped and addressed envelope containing the return and full amount of the tax to the United States Postal Services. Delivery to the Postal Service must be verified by the cancellation by the Postal Service showing a postmark date no later than midnight on the day the tax is due. **If the due date of the tax falls on a Sunday the tax due date shall be the next business day (excluding federal holidays.)** Private postal meter strips and dates shall not be considered evidence of delivery to the United States Postal Service.

**Section 3:** That Article 4.16, Section 4.16.100, Determination of tax by tax administrator upon failure of operator to collect and report tax—Notice and Hearing is hereby amended by the following:

\* \* \* \* \*

B. For purposes of determining the liability of any operator failing or refusing to file a return, there shall be a rebuttable presumption that the liability is:

- ~~1. The same as in the corresponding maximum liability quarter for the previous fiscal year, or, if not reported during such previous quarter,~~
- ~~2. The same as the preceding quarter.~~

**Section 4:**

This ordinance shall become effective 30 days from the date of adoption.

