



Local ballot measures: Measure Q

Q

Transient Occupancy Tax

Ballot question

“Shall the measure increasing the transient occupancy tax from ten percent (10%) to twelve percent (12%) and expanding application of the tax to campgrounds and recreational vehicle parks in the unincorporated areas of Tuolumne County, to address the impacts of tourism on roads, emergency response and other County services, providing approximately \$1,850,000 annually for unrestricted general revenue purposes until ended by voters, be adopted?”

What your vote means

YES	NO
A “Yes” vote increases the Transient Occupancy Tax rate from 10% to 12% and expands its application to campgrounds and recreational vehicle parks operative on July 1, 2020.	A “No” vote does not increase the Transient Occupancy Tax rate or expand its application to campgrounds and recreational vehicle parks and the County would continue to collect the tax at its current rate..

For and Against Measure Q

FOR	AGAINST
Sherri Brennan Tuolumne County Supervisor, District 1 Ryan Campbell Tuolumne County Supervisor, District 2 Daniel Anaiah Kirk Tuolumne County Supervisor, District 3 John Gray Tuolumne County Supervisor, District 4 Karl Rodefer Tuolumne County Supervisor, District 5	No argument was filed against Measure Q



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Impartial Analysis

Christopher Schmidt, Deputy County Counsel

The Tuolumne County Board of Supervisors proposes “Measure Q,” which, if approved would increase the Transient Occupancy Tax (TOT) in the unincorporated areas of Tuolumne County (“County”) from ten percent (10%) to twelve percent (12%) and expand its application to campgrounds and recreational vehicle parks. TOT is a tax charged to guests of hotels, motels, and similar short-term lodgings who stay for a period of 30 days or less. Hotel operators collect the tax when guests pay for their accommodations and then pay it monthly to the County.

TOT is a general tax, meaning the additional revenue generated by the increased TOT would be deposited in the County's general fund and may be used for any unrestricted general governmental purpose. Measure Q, if passed, would generate approximately \$1,850,000 of additional revenue annually.

A "Yes" vote increases the Transient Occupancy Tax rate from 10% to 12% and expands its application to campgrounds and recreational vehicle parks operative on July 1, 2020.

A "No" vote does not increase the Transient Occupancy Tax rate or expand its application to campgrounds and recreational vehicle parks and the County would continue to collect the tax at its current rate.

The measure requires a simple majority vote for approval.

The above statement is an impartial analysis of Ordinance No. 3367. If you desire a copy of the ordinance or measure, please call the county elections official's office at (209) 533-5570 and a copy will be mailed at no cost to you.



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Fiscal Impact Statement

Deborah Bautista, County Auditor-Controller

This ballot measure, if adopted by County voters, would increase the Transient Occupancy Tax (TOT) in the unincorporated areas of Tuolumne County ("County") from ten percent (10%) to twelve percent (12%) and expand its application to campgrounds and recreational vehicle parks in the unincorporated areas of the County, currently collecting no TOT tax. The effective date of the increase shall be July 1, 2020.

County Hotel/Motel revenues are based upon 2018-19 annual receipts of \$4,730,464 with a 4% growth and includes estimated new collections from the campgrounds and RV parks.

Financial increase to Tuolumne County General Fund:

Fiscal year 2020-21:

2% increase current Hotel/Motel TOT	\$ 980,000
Campgrounds and RV Parks TOT (0 to 12%)	<u>\$ 870,000</u>
Total TOT increase	<u>\$1,850,000</u>

This analysis is submitted by the Office of the Auditor-Controller of the County of Tuolumne pursuant to the requirements of Section 9160(c) of the Elections Code of the State of California.



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Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

Argument for Measure Q

A **Yes vote on** Measure Q would raise our Transient Occupancy Tax (TOT) from 10% to 12% in the unincorporated areas of Tuolumne County and extend the tax to campgrounds and recreational vehicle parks. TOT is a tax paid primarily by visitors who use one of our many options for lodging.

Visitors and tourists use our roads, parks and emergency services as they enjoy all that Tuolumne County has to offer; from our various lakes, national forest, and ski resort to restaurants, shops and historical sites throughout Tuolumne County. Raising the TOT will allow visitors to pay their fair share for county services, which would otherwise be borne by local tax payers.

Won't increasing the TOT hurt tourism? No! A 2% increase does not place Tuolumne County out of market range. The 12% rate proposed is consistent with the region and is less than most major destinations. The TOT actually promotes tourism in Tuolumne County by increasing the County's ability to invest into local infrastructure, public safety, and marketing to increase tourism.

Tourists spend millions of dollars each year which sustains many local businesses. This, in turn, generates tax dollars that fund essential local government services. The proposed increase achieves an important balance between maintaining our competitiveness for tourism, while providing an opportunity to fund essential county services.

The revenue from Measure Q will help fund critical county services, and none of the money can be taken away by the State; all Measure Q revenue will stay here in Tuolumne County.

Please join us in voting **YES** on Measure Q, and help our county build a stronger local economy and protect important county services.

s/ Sherri Brennan
Sherri Brennan
Tuolumne County Supervisor, District 1

s/ John Gray
John Gray
Tuolumne County Supervisor, District 4

s/ Ryan Campbell
Ryan Campbell
Tuolumne County Supervisor, District 2

s/ Karl Rodefer
Karl Rodefer
Tuolumne County Supervisor, District 5

s/ Daniel Anaiah Kirk
Daniel Anaiah Kirk
Tuolumne County Supervisor, District 3

Argument Against Measure Q

No argument was filed against Measure Q