

ORDINANCE NO. 2019-454

AN ORDINANCE OF THE CITY OF LOS ALTOS INCREASING THE TRANSIENT OCCUPANCY TAX RATE TO FOURTEEN (14) PERCENT

WHEREAS, the City of Los Altos Municipal Code Chapter 3.36 defines and imposes a tax on transient occupancies in Los Altos hotels; and

WHEREAS, currently, the tax is currently set at a rate of 11%; and

WHEREAS, at the November 6, 2018 election, the voters of Los Altos approved an increase in the maximum transient occupancy tax rate from eleven (11) percent to fourteen (14) percent (“Measure D”); and

WHEREAS, Section 3.36.025 of the Los Altos Municipal Code (approved as part of “Measure D”) authorizes the City Council to adjust the transient occupancy tax rate upwardly or downwardly to any rate within the voter-approved fourteen (14) percent maximum without a further vote of the People; and

WHEREAS, pursuant to its authority under the Los Altos Municipal Code, the City Council desires to set the transient occupancy tax at the rate(s) as set forth herein.

NOW THEREFORE, the City Council of the City of Los Altos does hereby ordain as follows:

SECTION 1. AMENDMENT OF CODE. As authorized by Los Altos Municipal Code sections 3.36.020 and 3.36.025, the transient occupancy tax rate is set at eleven (11) percent of rent payable by the transient (as defined in the Municipal Code), through June 30, 2019.

SECTION 2: Effective July 1, 2019, the transient occupancy tax rate is hereby adjusted to twelve (12) percent of rent payable by the transient (as defined in the Municipal Code).

SECTION 3: Effective July 1, 2020, the transient occupancy tax rate is hereby adjusted to thirteen (13) percent of rent payable by the transient (as defined in the Municipal Code).

SECTION 4: Effective July 1, 2021, the transient occupancy tax rate is hereby adjusted to fourteen (14) percent of rent payable by the transient (as defined in the Municipal Code).

SECTION 5: Except as otherwise amended herein, all provisions of Chapter 3.36 of the Los Altos Municipal Code shall apply to the imposition, collection and administration of the Los Altos transient occupancy tax.

SECTION 6: Pursuant to Section 3.36.025 of the Los Altos Municipal Code, the City Council may, by future ordinance, adjust the transient occupancy tax rate set forth herein, without a further vote of the People; provided that the adjusted rate is no higher than the voter-approved maximum rate set forth in Section 3.36.020.

SECTION 5. CONSTITUTIONALITY. If any section, subsection, sentence, clause or phrase of this Code is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Code.

SECTION 6. PUBLICATION. This Ordinance shall be published as provided in Government Code section 36933.

SECTION 7. EFFECTIVE DATE. This Ordinance shall be in full force and effect 31 days from the date of adoption.

The foregoing Ordinance was duly and properly introduced at a regular meeting of the City Council held on January 22, 2019, and adopted as an Ordinance of the City of Los Altos at a regular meeting of the City Council held on February 12, 2019, by the following vote:

AYES: BRUINS, ENANDER, FLIGOR, LEE ENG, PEPPER
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE



Lynette Lee Eng, MAYOR

Attest:



Jon Maginot, CMC, CITY CLERK



STATE OF CALIFORNIA)
COUNTY OF SANTA CLARA) CERTIFIED COPY OF ORDINANCE
CITY OF LOS ALTOS) SECOND READING/ADOPTION

I, Jon Maginot, City Clerk for the City of Los Altos in said County of Santa Clara, and State of California, do hereby certify that the attached is a true and correct copy of Ordinance No. 2019-454, adopted by the Los Altos City Council on February 12, 2019 by the following vote:

AYES: BRUINS, ENANDER, FLIGOR, LEE ENG, PEPPER
NOES: NONE
ABSENT: NONE
ABSTAIN: NONE

I hereby further certify that a summary of the ordinance was published in accordance with Government Code Section 36933 on the following dates: January 30, 2019 and February 20, 2019. Said ordinance shall be effective March 16, 2019.

Dated this 25th day of February, 2019.



Jon Maginot, CMC
City Clerk