

Attachment 1

An ORDINANCE of the City of San Leandro Amending Title 2, Chapter 2-10 of the San Leandro Municipal Code Relating to Transient Occupancy Tax

Now, therefore, the City Council of the City of San Leandro does ordain as follows:

SECTION 1. Amendments. Section 2-10-110 is hereby amended to read as follows, with deletions in strikethrough and additions in underlined text:

For the privilege of occupancy in any hotel, including but not limited to any inn, motel, or time-share facilities, each transient is subject to and shall pay a tax in the amount of ~~ten~~ fourteen (~~10~~ 14) percent of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the Finance Director may require that such tax be paid directly to the Finance Director.

SECTION 3: Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this Ordinance, or its application to any other person or circumstance. The City Council of the City of San Leandro hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof is declared invalid or unenforceable.

SECTION 4: Publication and Effective Date. This Ordinance shall take effect immediately after approval of the ballot measure related hereto.