

4/6/2026 BAI #10



# Transient Occupancy Tax

*Draft Ordinance*

April 7, 2026

# What Is a Transient Occupancy Tax?

A tax on short-term lodging stays of 30 days or less

Applies to hotels, motels, short-term rentals, and  
other lodging

Paid by overnight visitors

# Common Uses of County TOT Revenues



PUBLIC SAFETY



ROADS &  
INFRASTRUCTURE



HEALTH & HUMAN  
SERVICES



PARKS, RECREATION,  
& NATURAL  
RESOURCES



COMMUNITY  
DEVELOPMENT



GENERAL  
GOVERNMENT  
OPERATIONS

*TOT is a general tax & would be discretionary revenue*

# Proposed Ordinance



**Adds Chapter 4.14,  
“Transient Occupancy Tax” to  
Fresno County Ordinance Code**



**Sets TOT rate at 12%**



**Establishes duties of operators of lodgings;  
provides for penalties & interest for  
nonpayment; establishes administrative  
remedies; & provides collection methods**

## What This Item Is Not

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✗ Does not adopt or increase a tax

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✗ Does not commit the County to a ballot measure

# County TOT Rate Comparison as of Fiscal Year 2024

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TOT Rate %	California Counties
0%	Colusa, Fresno, Orange
4%	Modoc
5%	Glenn, Solano, Trinity
6%	Butte, Kern
7%	San Bernardino
8%	Imperial, Placer, San Diego, San Joaquin, Santa Clara, Stanislaus, Tehama, Ventura, Yolo
9%	Lake, Madera, Plumas, San Luis Obispo
10%	Alameda, Alpine, Amador, Contra Costa, Del Norte, El Dorado, Kings, Lassen, Mendocino, Merced, Nevada, Riverside, San Mateo, Shasta, Sutter, Tulare, Yuba
10.5	Monterey
12%	Calaveras, Humboldt, Inyo, Los Angeles, Mariposa, Mono, Sacramento, San Benito, Santa Barbara, Santa Cruz, Siskiyou, Sonoma, Tuolumne
12.5%	Sierra
13%	Napa
14%	Marin

Source: California State Controller's Office | [sco.ca.gov](http://sco.ca.gov)

# City TOT Rate Comparison

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Cities within Fresno County	TOT Rate
Clovis	12%
Coalinga	10%
Firebaugh	4%
Fowler	12%
Fresno	12%
Huron	10%
Kerman	10%
Kingsburg	12%
Mendota	10%
Reedley	8%
Sanger	4%
Selma	12%

TOT Rates	Count of Cities
4%	2
8%	1
10%	4
12%	5

Source: HdL Consulting; City of Sanger

# Estimates of Potential TOT Revenue

TOT %	POTENTIAL ANNUAL REVENUE*
8%	\$3.04 Million
10%	\$3.79 Million
12%	\$4.55 Million
14%	\$5.31 Million

\*Source: HdL Companies

# Next Steps & Timeline for a November 2026 Ballot Measure

April 21, 2026 — 2<sup>nd</sup> Reading on Draft Ordinance

April-November 2026 — Public Outreach

June 2026 — Measure to BOS

November 2026 — Measure to Voters

***Thank You!***