

## SUMMARY OF ORDINANCE

Amend the Ordinance Code of Fresno County by amending Title 4 to add Chapter 4.14, "Transient Occupancy Tax," establishing a tax of 12% on rent charged to individuals for the privilege of occupying a lodging, such as a hotel or short-term rental, located within the unincorporated area of the County, to be collected by operators of such lodgings; establishing the duties of such operators; providing for penalties and interest for nonpayment; establishing administrative remedies; and providing collection methods. The tax is subject to approval by a majority of voters in a countywide election.