



Transient Occupancy Tax

Discussion & Direction

February 10, 2026

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Purpose of Discussion

-  Provide an overview of a potential Transient Occupancy Tax (TOT) for unincorporated areas
-  Request Board direction on next steps

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What This Item Is Not

Does not set, adopt, or increase a tax

Does not approve an ordinance

Does not commit the County to a ballot measure

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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, not residents

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TOT in Other California Counties



Most California counties have a TOT in unincorporated areas



Rates range from 4-14% (most common 8-12%)



TOT revenues support general services or voter-approved purposes

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County TOT Rate Comparison as of Fiscal Year 2024

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

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Common Uses of County TOT Revenues



PUBLIC SAFETY



ROADS & INFRASTRUCTURE



HEALTH & HUMAN SERVICES



PARKS, RECREATION, & NATURAL RESOURCES



COMMUNITY DEVELOPMENT



GENERAL GOVERNMENT OPERATIONS

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Preliminary Estimates of Potential TOT Revenue

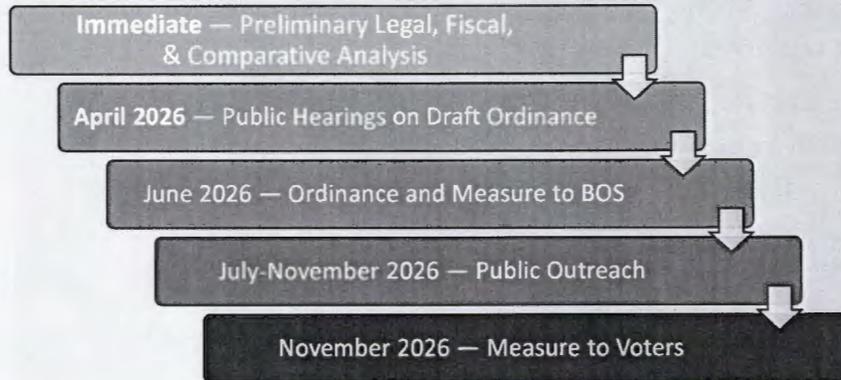
TOT %	POTENTIAL ANNUAL REVENUE*
8%	\$3.04 Million
10%	\$3.79 Million
12%	\$4.55 Million
14%	\$5.31 Million

*Source: HdL Companies

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Possible Next Steps & Timeline for a Potential November 2026 Ballot Measure



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Board
Direction
Requested

Whether and/or when staff should
proceed with ordinance development
& related next steps

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