



# Board Agenda Item 7

DATE: June 30, 2026

TO: Board of Supervisors

SUBMITTED BY: Paul Nerland, County Administrative Officer

SUBJECT: Resolution Regarding Transient Occupancy Tax

## RECOMMENDED ACTION(S):

**Approve Resolution calling a countywide special election to be consolidated with the statewide general election to be held on November 3, 2026, for the purpose of submitting to the electors of Fresno County a ballot measure relating to Ordinance No. 26-004 regarding the establishment of the Fresno County Transient Occupancy Tax in the unincorporated area of Fresno County.**

There is no additional Net County Cost (NCC) associated with the recommended action. Approval of the recommended action is the next step in the process of establishing a Transient Occupancy Tax (TOT) in the unincorporated area of the County of Fresno. Approval of the recommended action also calls for a countywide special election to be consolidated with the statewide general election, and if approved by a majority of voters of Fresno County implements the TOT.

## ALTERNATIVE ACTION(S):

Your Board could choose not to adopt a resolution to provide for the submission of a countywide measure that would be put forward to qualified voters to consider the implementation of a TOT. This would result in no TOT being imposed or collected in the unincorporated areas of the County of Fresno.

## FISCAL IMPACT:

The estimated revenue of the TOT measure, if passed by Fresno County voters, is \$4.55 million annually in general revenue. The cost associated with placing this item on the November 2026 ballot is \$450,000, all of which is NCC. Sufficient appropriations will be requested in FY 26-27 recommended budget in Org 2850 County Clerk-Elections.

## DISCUSSION:

On February 10, 2026, your Board discussed the potential implementation of a TOT in the unincorporated area of the County of Fresno and directed staff to proceed with the necessary steps in the process to ultimately submit to the electors of Fresno County a ballot measure related to TOT.

On April 7, 2026, your Board conducted the first hearing to add Chapter 4.14, "Transient Occupancy Tax" to Title 4 of the Ordinance Code of Fresno County.

On April 21, 2026, your Board conducted the second hearing and adopted Ordinance No. 26-004 to amend the Ordinance Code of Fresno County to add Chapter 4.14 to establish the Fresno County TOT in the unincorporated area, to be operative as of the first day of the first calendar quarter beginning after the date of the election at which it is approved by the voters of Fresno County. That is, the TOT is only operative if a

majority of voters approves it.

A TOT is a tax on short-term lodging stays, which are stays of 30 days or less. It applies to stays in hotels, motels, short-term rentals, and other lodging. This tax is paid by the person who stays in the lodging and charged and remitted to the County by the person who operates the lodging. The amount of TOT is determined as a percentage of the rent charged by the operator of a lodging. Operators of lodgings would be required to charge and collect the TOT, and to remit it at least quarterly to the Auditor-Controller/Treasurer-Tax Collector (ACTTC). Operators would also be required to register with the ACTTC and to submit certain information to the ACTTC that is needed to collect the tax. Operators who fail to submit the required information would be subject to deficiency assessments of TOT by the ACTTC, pursuant to the terms of the proposed Ordinance.

An analysis of the rates of TOT in California counties shows a range of 4-14%, the most common range being 8-12%. Neighboring counties have the following TOT rates (in the order of highest to lowest):

- Mariposa 12%, Kings 10%, Merced 10%, Tulare 10%, Madera 9%, San Joaquin 8%, and Kern 6%.

The cities located within the unincorporated area of the County have their own TOT rates as follows (in the order of highest to lowest):

- Clovis 12%, Fresno 12%, Kingsburg 12%, Selma 12%, Fowler 10%, Huron 10%, Kerman 10%, Orange Cove 10%, Mendota 9%, Coalinga 6%, Firebaugh 4%, Parlier 4%, Sanger 4%, San Joaquin 0% (it is unknown whether San Joaquin has any hotels, motels or other lodging).

Approval of the recommended action adopts a resolution calling a countywide special election to be consolidated with the statewide general election to be held on November 3, 2026, for the purpose of submitting to the electors of Fresno County a ballot measure regarding the establishment of the Fresno County Transient Occupancy Tax in the unincorporated area of Fresno County. For the Ordinance to be effective, a majority of qualified voters in the County need to vote in support of it. It is estimated that the TOT will raise \$4.55 million annually in general fund revenue for the County.

The resolution provides that the question on the ballot would be as follows:

**Fresno County Hotel Tax.** Shall the measure to establish a tax paid only by guests staying in overnight short-term lodging in the unincorporated area of Fresno County at the rate of 12% of the rent for the stay, estimated to raise \$4,500,000 annually, until changed or repealed, in general revenue for the County of Fresno, which provides public safety, wildfire/disaster response, 911, road maintenance, behavioral and public health, water infrastructure, parks, and other public services, be adopted?

Yes \_\_\_\_ No \_\_\_\_

The resolution also does the following:

- Requests the County Clerk/Registrar of Voters (CCROV) to designate the ballot measure as Measure "A."
- Authorizes the Board or any member of the Board to act as an author of any ballot argument prepared in connection with the measure.
- Directs County Counsel to prepare an impartial analysis of the measure.
- Directs the ACTTC to prepare a fiscal impact statement.
- Authorizes the CAO to work with the CCROV to take all steps necessary to place the measure and any associated materials on the ballot.

The Fresno/Clovis Convention and Visitors Bureau, also known as Visit Fresno County, is in support of a TOT for the County. The County of Fresno organized a total of three in-person and virtual public meetings

to share more information and receive feedback regarding a potential TOT.

REFERENCE MATERIAL:

BAI #36, April 21, 2026  
BAI #10, April 7, 2026  
BAI #10, February 10, 2026

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution

CAO ANALYST:

Sevag Tateosian