

ORDINANCE NO. 2022-1216

AN ORDINANCE OF THE CITY OF IMPERIAL BEACH, CALIFORNIA, AMENDING SECTION 3.24.030A OF CHAPTER 3.24 OF THE IMPERIAL BEACH MUNICIPAL CODE TO INCREASE THE CITY'S TRANSIENT OCCUPANCY TAX FROM 10% TO 14% OF THE RENTS CHARGED TO LODGING AND HOTEL GUESTS EFFECTIVE JANUARY 1, 2023

WHEREAS, pursuant to California Revenue and Taxation Code section 7280, the City of Imperial Beach ("City") has the authority to levy a transient occupancy tax ("TOT") upon the privilege of occupying a "hotel," as defined in Imperial Beach Municipal Code ("IBMC") Chapter 3.24; and

WHEREAS, the TOT is a general tax that is deposited into the City's General Fund to pay for essential general City services including, but not limited to, police protection, emergency preparedness, maintenance of streets, recreation services, maintenance of parks and open space, maintenance of City buildings and facilities, improvements and maintenance of overall City infrastructure and property, and general municipal services to the public; and

WHEREAS, the purpose of this Ordinance is to increase the City's TOT rate from the existing 10 percent to 14 percent effective January 1, 2023 for General Fund purposes; and

WHEREAS, no other provisions of IBMC Chapter 3.24 are intended to be modified by this Ordinance, and IBMC Chapter 3.24 will fully apply to the application and collection of the proposed increased TOT rate.

NOW, THEREFORE, subject to approval by an affirmative, simple majority vote of the people as required by law, the People of the City of Imperial Beach do ordain as follows:

Section 1. The above-listed recitals are true and correct and incorporated herein as findings.

Section 2. Section 3.24.030A of Chapter 3.24 of the Imperial Beach Municipal Code is amended to read as follows:

3.24.030 Imposed—Rate—Payment.

A. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of 14% of the rent charged by the operator.

Section 3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby. Such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable. The People of the City of Imperial Beach hereby declare that they would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof and intend that the invalid portions should be severed, and the balance of the Ordinance be enforced.

Section 4. The adoption of this Ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section 21000 et

seq.). CEQA Guideline 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

Section 5. This Ordinance authorizes City of Imperial Beach officers and employees to take all steps necessary to implement this Ordinance in the manner required by law, including any applicable amendments to the laws of the State of California.

Section 6. Pursuant to Elections Code Section 9217, this Ordinance shall be considered as adopted upon the date that the vote by the electorate of the City of Imperial Beach is declared by the City Council and shall become effective ten (10) days after that date.

Section 7. The City Clerk shall certify to the adoption of this Ordinance by the voters and cause it to be published as required by law.

It is hereby certified that this Ordinance was duly adopted by the voters at the November 8, 2022 election and took effect 10 days following adoption of a resolution declaring the results of the election at a meeting of the City Council held on December 14, 2022: by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

SERGE DEDINA, MAYOR

ATTEST:

**JACQUELINE M. KELLY,
CITY CLERK**

APPROVED AS TO FORM:

**JENNIFER M. LYON,
CITY ATTORNEY**