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**MEASURE B**

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**HOTEL AND LODGING TAX MEASURE**

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**To support essential City services, including police, fire, road and pothole repair, and parks and recreation, shall the measure increasing the Transient Occupancy Tax (paid only by hotel/motel/short-term rental guests) rate from 8% to 10% and expanding the obligation to collect Transient Occupancy Tax to all persons receiving compensation from such rentals, generating an estimated \$29,000 annually until ended by the voters, be adopted?**

**YES**    \_\_\_\_\_

**NO**    \_\_\_\_\_

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**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE B**

Measure B is a City-initiated ballot measure that was placed on the ballot by the Colfax City Council.

Colfax, like most other cities and counties in California, charges a transient occupancy tax that is paid by guests who occupy hotel rooms, as defined, for stays of 30 consecutive days or less. The current tax rate of 8% of the hotel room rent is charged by hotel operators, as defined, to hotel guests and passed on to the City. The 8% tax rate has been in effect since 1975. The transient occupancy tax is a general tax that the City can spend for any lawful purposes, such as police, fire, road and pothole repairs, parks and recreation, and other City services.

This measure, which requires simple majority voter approval to become effective, will amend Colfax Municipal Code Chapter 3.20 to increase the transient occupancy tax rate from 8% to 10% and extend to online guest rental services the obligation to collect the tax from hotel guests and pay it to the City. This measure is estimated to raise \$29,000 per year in additional City revenue and will remain in effect until repealed by the voters. The rest of

the City's transient occupancy tax will not be changed by this measure.

A "Yes" vote on the measure is a vote to approve the transient occupancy tax rate increase from 8% to 10% and include online guest rental services within the definition of "operator" required to collect and remit the tax to Colfax.

A "No" vote is a vote to reject the measure and the proposed changes and retain the City's existing transient occupancy tax.

Alfred A. Cabral

Colfax City Attorney

**The above statement is an impartial analysis of Measure B. If you desire a copy of the measure, please call the Colfax City Clerk's office at (530)346-3213 or the Elections Division at (530)886-5650 and a copy will be mailed at no cost to you.**

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**NO ARGUMENT IN FAVOR OF MEASURE B WAS SUBMITTED**

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**NO ARGUMENT AGAINST MEASURE B WAS SUBMITTED**

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**FULL TEXT OF MEASURE B SUBMITTED BY THE CITY OF COLFAX**

**ORDINANCE NO. 548**

**AN ORDINANCE OF THE CITY OF COLFAX AS APPROVED BY THE CITY'S QUALIFIED ELECTORS AT THE GENERAL MUNICIPAL ELECTION HELD ON NOVEMBER 8, 2022, AMENDING COLFAX MUNICIPAL CODE TITLE 3, CHAPTER 3.20 TO CHARGE THE TRANSIENT OCCUPANCY TAX ON ALL PERSONS RECEIVING REVENUE FROM HOTEL OCCUPANCY (SUCH AS ON-LINE HOTEL BROKERS AND VACATION RENTAL AGENCIES) AND INCREASNG THE RATE TO 10%**

The People of the City of Colfax do ordain as follows:

**Section 1.**

Colfax Municipal Code Title 3, Chapter 3.20 is hereby amended in the form and substance contained in the Ordinance text attached hereto and incorporated herein by this reference.

**Section 2. Superseding Provisions.**

The provisions of this Ordinance and any resolution adopted pursuant hereto shall supersede and repeal any previous Ordinance or resolution to the extent the same is in conflict herewith.

**Section 3. Severability.**

If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by the final judgment of any court of

competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision; and such holding shall not affect the validity of the remaining portions hereof.

**Section 4. California Environmental Quality Act Findings.**

The City of Colfax finds that, if the provisions of the California Environmental Quality Act, Public Resources Code §21000 et seq (hereinafter "CEQA") apply, the title of this ordinance would constitute a brief description of the "Project" as required by Section 15062(a)(1) of the Guidelines for Implementation of the California Environmental Quality Act published by the State of California Office of Planning and Research (the "CEQA Guidelines").

**FINDING OF NO PROJECT**

The City of Colfax finds that adoption of this ordinance does not constitute a "Project" as that term is defined by or used in CEQA, the CEQA Guidelines or any court or attorney general opinion construing the same. In particular, but not by way of limitation, pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA. Accordingly, the City of Colfax finds that the provisions of CEQA and the CEQA Guidelines are not applicable to said action.

**FINDING OF EXEMPTION**

In the event that it is found that the said action constitutes a "Project" as defined by or used in CEQA or the CEQA Guidelines, which finding would be contrary to the City's opinion of its action, the City of Colfax hereby finds that said action is exempt from compliance with CEQA and the CEQA Guidelines, for the following reasons: The action falls within the exemptions provided by Senate Bill 94, and within the "common sense" CEQA exemption provided in 14 CCR 15061(b)(3) in that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the action may have a significant effect on the environment, the action is not subject to CEQA. CEQA Guidelines, Section 15061 (b)(3). It can be seen with certainty that adoption of this ordinance and its provisions cannot possibly have a significant effect on the environment.

**Section 5. Election.**

Voter approval of this ordinance shall have the effect of making the change to the definition of "Operator" and increasing the transient occupancy tax rate from eight percent to ten percent (paid only by hotel/motel/short-term rental guests). If the measure is defeated, the Colfax Municipal Code will remain unchanged.

**Section 6: Remainder Of Chapter 3.20 To Remain In Full Force And Effect.**

Except as amended by this Ordinance, the remainder of Colfax Municipal Code Title 3, Chapter 3.20 shall remain in full force and effect.

**Section 7. Adoption and Effective Date.**

If a majority of qualified electors vote in favor of the ballot measure regarding this ordinance, this ordinance shall be adopted and effective upon the date the vote approving it is declared by the Colfax City Council.

**Section 8. Execution.**

The People of the City of Colfax hereby authorize the Mayor and City Clerk of the City to execute this ordinance to reflect its adoption at the November 8, 2022, election.

I hereby certify that the foregoing ordinance was duly adopted by a majority of the voters of the City casting votes on the question at the November 8, 2022, election.

**CITY OF COLFAX**

**ORDINANCE NO. 548**

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Colfax Municipal Code Title 3, Chapter 3.20 is hereby amended as follows.

**1. Amendment Of Section 3.20.010 By Expanding The Definition Of "Operator".**

The definition of "Operator" contained in Colfax Municipal Code Section 3.20.010 is hereby set forth for voter approval to read as follows:

"Operator" means

- A. The person or entity possessing or having an ownership interest in a hotel, or who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity; or
- B. The person or entity engaged in the business of operating a hotel; or
- C. The person or entity who receives any consideration for the rental of a hotel room for sleeping accommodations, including, without limitation, any broker, managing agent, booking agent, room seller, room reseller, service provider, or other agent or contractee, including but not limited to on-line room sellers, on-line room resellers and on-line travel agents of any type or character:

1. With which a hotel has contracted to arrange for the rental of a hotel room for sleeping accommodations; or
2. That has acquired any hotel room for subsequent rental from the hotel for sleeping accommodations.

Where the operator performs his, her or its functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purpose of this chapter and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this chapter by either the principal, or the managing agent, or the person or entity who receives consideration as provided above, shall be considered to be compliance by all."

**2: Amendment Of Section 3.20.020 A By Increasing The Tax Rate.**

Colfax Municipal Code Section 3.20.020 A is hereby set forth for voter approval to read as follows:

"Section 3.20.020 A. For the privilege of occupancy in any hotel or lodging establishment, each transient is subject to and shall pay a tax in the amount of ten percent (10%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city, which is extinguished only by payment to the operator or to the city."