

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE A

The City Council has placed on the ballot the question of whether to approve an ordinance increasing the City's existing transient occupancy tax (TOT) within the City of Benicia. The ordinance would increase the TOT from 9% to 13%, for 12 years unless extended by the voters of the City.

The TOT, commonly referred to as the "hotel tax," is a tax imposed on individuals staying in hotels, short term rentals, or other lodging for a period of 29 consecutive calendar days or less. The TOT is imposed on the rate charged by the operator of the lodging.

Because this measure does not legally restrict the use of tax revenue to any specific purposes, it is classified as a "general tax," not a "special tax." As a general tax, the funds would go to the City's general fund, and be used for any valid municipal government purpose. As a full service City, these services could include maintaining police services and local parks, protecting emergency response times, and preserving recreation and library services, among other things.

The measure provides for citizens' oversight of the tax. An annual audit by an independent auditor is also required.

A "Yes" vote is a vote in favor of the tax. A "No" vote is a vote against the tax. This measure will be approved if it receives a simple majority of "Yes" votes.

s/ Benjamin Stock

December 1, 2023

City Attorney
City of Benicia

The above statement is an impartial analysis of Measure A. If you desire a copy of the measure, please call the City Clerk's office at 746-4200 and a copy will be mailed at no cost to you.