IMPARTIAL ANALYSIS BY COUNTY COUNSEL OF MEASURE U TO INCREASE MADERA COUNTY'S TRANSIENT OCCUPANCY TAX RATE FROM 9% TO 11%

Under the California Constitution and related state laws, local governments may levy a general tax if it is submitted to and approved by at least a majority of the voters within its jurisdiction.

Measure U, if approved, would amend Section 3.20.030 of the Madera County Code increasing the Transient Occupancy Tax ("TOT") levied in the unincorporated areas of Madera County from 9% to 11%. TOT is a tax charged to guests of hotels, motels, and similar short-term lodging who stay for a period of less than 30 days. Hotel and other transient accommodation operators collect the TOT when guests pay for their accommodations and transmit that TOT to Madera County.

The TOT increase proposed by Measure U is a general tax, meaning that the revenue generated by the tax would be deposited into the Madera County general fund and may be used for any general governmental purpose. These include, but are not limited to, essential county services such as development of affordable housing, public health and healthcare services, emergency response, street maintenance and repair, public safety, and economic development.

Currently, TOT generates approximately eight million dollars ($8,000,000.00) in general fund revenues for Madera County. Measure U, if passed by a majority of voters, would generate approximately one million seven hundred eighty thousand dollars ($1,780,000.00) in additional general fund revenue annually.

> A "yes" vote on Measure U is a vote to increase the Transient Occupancy Tax rate charged to hotel and transient lodging guests in unincorporated Madera County from 9% to 11%.
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> A "no" vote on Measure U is a vote to leave the Transient Occupancy Tax rate at 9%.

This Measure is placed on the ballot by the Board of Supervisors of Madera County.

Regina A. Garza
Madera County Counsel

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