



G

City of Los Alamitos, Los Alamitos Hotel Tax (TOT Measure)

Shall the ordinance providing funding for City of Los Alamitos’ general services such as maintaining 911 emergency response and police services; providing neighborhood police patrols; maintaining parks; supporting youth, afterschool, and senior programs; repairing streets and potholes; by increasing the City of Los Alamitos’ transient occupancy tax, paid only by hotel/motel and short-term rental guests, from 8% to 12%, providing approximately \$300,000 annually be adopted?

What your vote means

YES	NO
A “yes” vote on Measure G is a vote to increase the TOT tax rate from 8% to 12%.	A “no” vote on Measure G is a vote to maintain the current TOT tax rate at 8%.

For and against

FOR	AGAINST
Tanya Doby Mayor, City of Los Alamitos Jordan Nefulda Mayor Pro Tem, City of Los Alamitos	No argument against this measure was submitted.



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Full Text of Measure G
City of Los Alamitos

ORDINANCE NO. XX

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, AMENDING
LOS ALAMITOS MUNICIPAL CODE SECTION 3.16.030 TO INCREASE THE CITY'S TRANSIENT
OCCUPANCY TAX RATE FROM EIGHT PERCENT (8%) TO TWELVE PERCENT (12%)**

WHEREAS, the City of Los Alamitos ("City") is committed to preserving the small-town character, public safety services, neighborhood quality, and fiscal stability that residents and businesses rely upon; and

WHEREAS, the City continues to experience increasing operational costs associated with maintaining streets, parks, public facilities, public safety services, and other essential municipal services expected by the community; and

WHEREAS, the City operates with limited local revenue sources and must carefully manage available resources to maintain essential City services and respond to community needs; and

WHEREAS, the City needs dependable and local sources of revenue to fund and to support essential, necessary, and appropriate general City services provided to the public; and

WHEREAS, over the last several years the State of California has gone from one financial crisis to another with no end in sight; and

WHEREAS, during each of the past several years the State of California has reduced or taken funding from cities, counties, and school districts in order to fund its deficits and may continue to do so into the foreseeable future; and

WHEREAS, transient occupancy tax revenues, which have been a source of locally controlled funds available to pay for essential City services, are limited; and

WHEREAS, the State of California has shifted responsibility for many programs back to cities, like Los Alamitos, without the necessary funds to provide the services residents need and expect; and

WHEREAS, the City's general fund expenditures are projected to increase due to inflationary costs and unfunded mandates from the state in the near future causing the City to have challenges to maintain all levels of service and will not have capacity to fund facilities that are necessary to deliver services that the community desires; and

WHEREAS, transient occupancy tax revenues, which have been a source of locally controlled funds available to pay for essential City services, are limited; and

WHEREAS, transient occupancy tax revenues generated by visitors staying in local hotels provide a locally controlled source of funding that can help support general municipal services without directly increasing taxes on residents; and

WHEREAS, additional locally controlled revenue would assist the City in addressing rising costs associated with public safety, infrastructure maintenance, park and facility improvements, and other community priorities identified by residents and the City Council; and

WHEREAS, California Revenue and Taxation Code section 7280, et seq., authorizes the City to levy a transient occupancy tax ("TOT") upon the privilege of occupying a hotel, as defined in Section 3.16.020 of the Los Alamitos Municipal Code, for a period of 30 days or less; and

WHEREAS, many nearby jurisdictions have a TOT rate between ten percent (10%) and fifteen percent (15%). At this time, the City's TOT rate is less than each of the following jurisdictions: Aliso Viejo, Anaheim, Brea, Buena Park, Cypress, Dana Point, Fountain Valley, Fullerton, Garden Grove, Huntington Beach, La Palma, Laguna Beach, Laguna Hills, Laguna Woods, Lake Forest, Orange, Placentia, San Clemente, San Juan Capistrano, Santa Ana, Seal Beach, Stanton, Tustin, Yorba Linda, and Orange County; and

WHEREAS, the City's current transient occupancy tax rate of eight percent (8%) is lower than many surrounding Orange County and regional jurisdictions, several of which impose rates between ten percent (10%) and fifteen percent (15%); and

WHEREAS, increasing the City's transient occupancy tax rate would help align Los Alamitos more closely with neighboring communities while allowing visitors to contribute toward the municipal services and infrastructure they utilize during their stay; and

WHEREAS, the City desires to increase its TOT from the existing eight percent (8%) to twelve percent (12%); and

WHEREAS, all additional revenues raised by this measure will be used to fund essential city services in Los Alamitos, and cannot be taken away by the state or used for other purposes.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF LOS ALAMITOS, CALIFORNIA, DO ORDAIN AS FOLLOWS:

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by reference.

SECTION 2. Subject to and contingent upon the voter approval requirements set forth in Section 3 of this Ordinance, Section 3.16.030 (Tax Imposed) of Chapter 3.16 (Transient Occupancy Tax) of Title 3 (Revenue and Finance) of the Los Alamitos Municipal Code is hereby amended and restated to read as follows:

3.16.030 Tax imposed.

For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of twelve percent of the rent charged by the operator. Such tax constitutes a debt owned by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate



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share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax shall be paid directly to the tax administrator.

SECTION 3. Approval by the Voters. Pursuant to California Elections Code section 9217 and Revenue and Taxation Code section 7285.9, this Ordinance and the transactions and use tax contemplated herein shall take effect only if approved by a majority of the eligible voters of the City of Los Alamitos voting at the Regular Election of November 3, 2026, and shall take effect ten (10) days after the City Council has certified the results of that election by resolution.

Impartial Analysis City of Los Alamitos Measure G

The City of Los Alamitos ("City") currently imposes a transient occupancy tax ("TOT"), also generally known as a "hotel" tax, at the rate of eight percent (8%) of rent paid by guests to occupy a hotel room or similar lodging. The TOT is imposed upon occupancy of a hotel room or similar lodging within the City for a period of thirty (30) consecutive days or less. The TOT currently provides approximately \$600,000.00 annually to the General Fund to pay for general City services and programs.

Measure G was placed on the ballot by the Los Alamitos City Council and, if approved by a majority of Los Alamitos voters, will amend the Los Alamitos Municipal Code to increase the TOT tax rate from eight percent (8%) to twelve percent (12%) of the rent paid by guests to occupy a hotel room or similar lodging. It is anticipated that this rate increase will generate an additional \$300,000.00 in new revenues.

Measure G would be a "general tax". All revenue from this tax would be deposited into the City's General Fund and could be used for general City operations and services, including public safety, infrastructure maintenance, park and facility improvements, and other community priorities identified by residents and the City Council. Pursuant to State Law, a "general tax" requires approval by a majority of the City's voters voting at an election.

A "yes" vote on Measure G is a vote to increase the TOT tax rate from 8% to 12%.

A "no" vote on Measure G is a vote to maintain the current TOT tax rate at 8%.

The above statement is an impartial analysis of the measure or proposed ordinance. If you desire a copy of the measure or the ordinance, please call the City Clerk's office at (562) 431-3538 ext. 200 and a copy will be mailed at no cost to you.

s/ Michael S. Daudt
City Attorney



Argument in Favor of Measure G

VOTE YES ON MEASURE G, LOS ALAMITOS HOTEL TAX (TOT MEASURE) MEASURE

People live in Los Alamitos because it offers an exceptional quality of life and great local services while maintaining fiscal responsibility. Measure G is a practical, locally controlled solution that will help protect essential city services without increasing taxes on residents.

Measure G increases the Transient Occupancy Tax (TOT) paid by hotel, motel, and short-term rental guests from 8% to 12%. This tax is paid by visitors staying in Los Alamitos, not by local residents. Even with this adjustment, Los Alamitos’ hotel tax rate will remain competitive with neighboring cities.

If approved, Measure G is expected to generate approximately \$300,000 annually to support community priorities, including:

- Maintaining 911 emergency response and police services
- Providing neighborhood police patrols and public safety programs
- Maintaining parks and community facilities
- Supporting youth, afterschool, and senior programs
- Repairing streets, potholes, and other critical infrastructure

Additionally, our city will see an increase in tourism as Olympic sporting events take place in neighboring communities. These visitors bring increased traffic and demand on Los Alamitos’ city services, including streets, emergency medical services, and police protection. However, the cost of providing those services to visitors disproportionately falls on our local taxpayers.

As costs continue to rise, Measure G provides a reliable source of local funding that cannot be taken by the State and remains under local control. Every dollar generated will stay in Los Alamitos and be used to support services that directly benefit our community.

This measure helps ensure that visitors contribute their fair share toward the services and infrastructure they use while visiting our city. It is a sensible approach that strengthens public safety, preserves quality of life, and invests in the future of Los Alamitos.

Vote **YES** on Measure G.

s/ Tanya Doby
Mayor, City of Los Alamitos

s/ Jordan Nefulda
Mayor Pro Tem, City of Los Alamitos

No argument against this measure was submitted.