O City of Westminster, Westminster City Services Measure

To fund general city services such as fire, paramedic, police, 911 emergency response, disaster preparedness, keeping public areas safe/clean; addressing homelessness; maintaining parks, and addressing speeding/unsafe driving; shall the measure increasing Westminster's tax paid by hotel/motel guests (transient occupancy tax), from 8% to 12%, providing approximately $452,000 annually in new funds until ended by voters, requiring audits, spending disclosures, funds controlled locally, be adopted?

What your vote means

YES	NO
A YES vote is a vote to increase the rate of the Hotel Tax to 12%.	A NO vote is a vote to not increase the rate of the Hotel Tax.

For and against

FOR	AGAINST
No argument in favor of this measure was submitted.	**No argument against this measure was submitted.**

Full Text of Measure O
City of Westminster

CITY OF WESTMINSTER
ORDINANCE NO. 2639

AN ORDINANCE OF THE CITY OF WESTMINSTER, CALIFORNIA, AMENDING SECTION 5.14.020 OF THE MUNICIPAL CODE TO CHANGE THE RATE OF THE TRANSIENT OCCUPANCY TAX

WHEREAS, Section 5.14.020 of the Westminster Municipal Code requires that, for the privilege of occupancy in any hotel, each transient is subject to and shall pay a transient occupancy tax; and

WHEREAS, the transient occupancy tax is collected by the hotel operator from the transient and then remitted by the operator to the City; and

WHEREAS, the transient occupancy tax is governed by Chapter 5.14 of the Municipal Code; and

WHEREAS, Section 5.14.010 of the Municipal Code provides that "transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty days has expired, unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy; and

WHEREAS, Section 5.14.010 of the Municipal Code provides that "hotel" means any lodginghouse, hotel, motel, roominghouse, dormitory or public or private club containing guest rooms for lodging strangers or travelers, advertising or held out as a place where sleeping or rooming accommodations are furnished to the public; and

WHEREAS, Section 5.14.010 of the Municipal Code provides that "rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever; and

WHEREAS, the rate of the transient occupancy tax is currently 8%; and

WHEREAS, the People of the City of Westminster desire to increase the rate of the transient occupancy tax to 12%.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF WESTMINSTER DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Section 5.14.020 of Chapter 5.14 (Transient Occupancy Tax) of the Municipal Code is hereby amended to read:

§ 5.14.020 Transient Occupancy Tax

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. 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. 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 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 city manager may require that such tax shall be paid directly to the city manager.

SECTION 2. Proceeds of the tax imposed by this ordinance shall be deposited in the general fund of the city and may be used for any lawful municipal purpose. The tax is a general tax imposed for general government purposes.

SECTION 3. The proceeds of the tax imposed by this Ordinance, as well as the expenditure thereof, shall be audited annually by an independent accounting firm as part of the annual independent audit of the City's Annual Consolidated Financial Report and the City's finances. The report of that audit is a public record of the City.

SECTION 4. The City Council may, by ordinance, amend this Ordinance. However, the City Council shall not increase the rate of the tax imposed by this Ordinance above the rate set forth in this Ordinance without the approval of the increase by a vote of the Electorate.

SECTION 5. If any section, subsection, sentence, clause, or phrase of this Ordinance is held invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 6. This Ordinance shall take effect on January 1, 2027.

Ballot Measures-O

Impartial Analysis
City of Westminster
Measure O

The City of Westminster currently imposes an 8% transient occupancy tax on transients (hotel/motel guests) who occupy a hotel in Westminster for 30 consecutive days or less. This tax is commonly referred to as the City's "hotel tax." Measure O is an ordinance that increases the rate of the hotel tax to 12%.

The hotel tax is collected by the hotel operator (or their agent) from guests based on the rent charged by the hotel operator. The hotel operator then remits the collected taxes to the City.

Proceeds of the hotel tax are deposited in the City's general fund and available for any lawful municipal purpose. The City Council has identified the following as examples of services funded though the general fund: fire, paramedic, police, 911 emergency response; disaster preparedness; keeping public areas safe/clean; addressing homelessness; maintaining parks; and addressing speeding/unsafe driving.

Proceeds of the tax must be audited annually by an independent certified public accountant, and the report of that audit is a public record.

Measure O does not change the definitions that currently apply to the hotel tax. For purposes of the hotel tax:

> "Hotel" means "any lodginghouse, hotel, motel, roominghouse, dormitory or public or private club containing guest rooms for lodging strangers or travelers, advertising or held out as a place where sleeping or rooming accommodations are furnished to the public."
>
> "Rent" means "the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever."

To be adopted, this measure requires the approval of a majority of the voters casting ballots on the measure. The measure was placed on the ballot by the City Council of the City of Westminster.

A YES vote is a vote to increase the rate of the Hotel Tax to 12%.

A NO vote is a vote to not increase the rate of the Hotel Tax.

/s Scott E. Porter, City Attorney