
MEASURE C

HOTEL AND LODGING TAX MEASURE

To continue local funding that cannot be taken by the State for City of Roseville essential services such as: 911 emergency response; repairing potholes and streets; neighborhood police patrols; fire protection; addressing blight; and maintaining existing city amenities; shall the measure increasing Roseville's existing transient occupancy tax (paid only by hotel and lodging guests) from 6% set in 1975 to 10% providing an estimated additional \$3 million annually, with independent audits, until ended by voters, be adopted?

YES

NO

ROSEVILLE CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE C

The City Council of the City of Roseville has unanimously placed Measure C on the ballot allowing voters to consider amending the City's Transient Occupancy Tax ("TOT") rate, also known as a hotel and lodging tax, which has remained at the same rate since 1975. This tax is paid only by or on behalf of persons, primarily visitors, who rent a hotel room or short-term rental in the City of Roseville, for stays of 30 consecutive days or less. It is not paid by the property owner. A hotel is defined in the Roseville Municipal Code as any hotel, inn, hostelry, tourist home or house, motel, rooming house, or other lodging place.

If approved, this Measure would amend Section 4.24.030 of the Roseville Municipal Code, increasing the TOT (also known as the hotel and lodging tax) from its current 6% to 10% of rent charged, which would take effect ten (10) days after the certification by the City Council of the passage of the Ordinance by the voters. As an example, based on a daily room rate of \$125, it is estimated that Measure C would increase the cost of an overnight hotel stay by \$5 per night.

The City anticipates that the passage of this Measure would generate an estimated revenue increase of \$2.7 to \$3 million annually. The City may use revenues for any general unrestricted municipal purpose, including, but not limited to, essential services, such as 9-1-1 emergency response; repairing potholes and streets; neighborhood police patrols; fire protection; addressing blight;

maintaining existing and future city amenities; and other general government services.

All revenues collected by Measure C will belong to the City of Roseville and cannot be taken by the federal government or the State of California. Measure C would remain in place unless and until the voters repealed it. Measure C requires that the tax proceeds be placed in the City's general fund and shall be subject to independent annual financial audits. This is a "general tax" and not a "special tax" that restricts the use of funds to a specific purpose.

Measure C will be approved if it receives a majority of "yes" votes.

A "yes" vote is a vote in favor of authorizing the proposed amendment of the Transient Occupancy Tax rate.

A "no" vote is a vote against authorizing the proposed amendment of the Transient Occupancy Tax rate.

The above statement is an impartial analysis of Measure C. If you desire a copy of the Ordinance or Measure, please call the Elections Official's office at 916-774-5263 and a copy will be mailed at no cost to you.

Michelle Sheidenberger
Roseville City Attorney

ARGUMENT IN FAVOR OF MEASURE C

Protect Roseville's local quality of life--vote YES on Measure C!

Voting YES on Measure C will help maintain high-quality community amenities, protect our Emergency Response Services, strengthen our economy, and keep our property values high without raising taxes on residents or businesses!

Measure C is a hotel and lodging tax (also known as a TOT) paid by out-of-town visitors and tourists when they stay in Roseville hotels or lodging.

- **Roseville residents and local businesses DO NOT pay this tax.**
- It will ensure visitors contribute their fair share to the outstanding public services and civic amenities they enjoy while staying in Roseville.
- Increasing the hotel tax from 6% to 10%, which is \$5 on a \$125 room night, could generate approximately \$3 million in much-needed additional annual revenue.
- Roseville's hotel tax has not been updated since 1974, when we had only 4 hotels and 20,000 residents. Today Roseville has 19 hotels, 150,000 residents, and visitor attractions from high-quality sports complexes for national tournaments to top-notch retail centers, and vibrant businesses and industries.

- Visitors use our roads, parks and emergency services. This a direct and fair way to recover the increased costs associated with visitor stays in Roseville. This increase would still keep Roseville hotels and lodging competitive in the region!
- The proposed increase achieves an important balance between maintaining our competitiveness for tourism dollars, and recovering some of the cost of providing critical city services, lessening the impact of an economic downturn. None of the hotel tax money can be taken away by the State. **ALL Measure C revenue will stay in Roseville.**

Join residents, the tourism industry, the business community, and civic leaders in voting YES on Measure C to help our City build a stronger local economy and protect important City services. For factual information, visit www.roseville.ca.us/measurec

Carol Garcia, Former Mayor, City of Roseville

Rana Ghadban, CEO, Roseville Area Chamber of Commerce

Cherri Spriggs, President, Visit Placer

David Breninger, Sun City Roseville, Resident

Gabriel Michael, President, Roseville Firefighters

NO ARGUMENT AGAINST MEASURE C WAS SUBMITTED

FULL TEXT OF MEASURE C SUBMITTED BY THE CITY OF ROSEVILLE

Measure to be Submitted Directly to the Voters

ORDINANCE NO. 6504

AN ORDINANCE OF THE PEOPLE OF THE CITY OF ROSEVILLE AMENDING THE TRANSIENT OCCUPANCY TAX RATE BY AMENDING SECTION 4.24.030 OF CHAPTER 4.24 OF TITLE 4 OF THE ROSEVILLE MUNICIPAL CODE REGARDING TRANSIENT OCCUPANCY TAX

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. Section 4.24.030 of Chapter 4.24 of Title 4 of the Roseville Municipal Code is hereby amended to read as follows:

4.24.30 Transient occupancy tax—Amount—Where payable.

A. For privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ~~sixteen~~ percent of the rent charged by the operator. Said tax constitutes a debt owed by the transient

to the city, which is extinguished only by payment to the operator or to the city.

B. 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.

C. If, for any reason, the tax due is not paid to the operator of the hotel, the tax administrator may require that such tax be paid directly to the tax administrator.

SECTION 2. This Ordinance relates to the levying and collecting of the City of Roseville Transient Occupancy Tax and, pursuant to California Elections Code Section 9217, shall be in full force and effect ten (10) days after the certification by the City Council of the

election returns indicating passage of the Ordinance by the voters casting votes in the election. The collection of transient occupancy tax shall be in accordance with Chapter 4.24 of the Roseville Municipal Code.

SECTION 3. If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The People of the City of Roseville hereby declare that they would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 4. The City Clerk is hereby directed to publish a synopsis of the measure in accordance with California Elections Code section 12111 at least one time not later than one week before the election in a newspaper of general circulation in the city. The City Clerk is further directed to cause this Ordinance to be published

in full at least once within fourteen (14) days after approval by the voters in a newspaper of general circulation in the city.

I hereby certify that the foregoing Ordinance was approved by the voters of the City of Roseville by the vote of _____ at a General Municipal Election on the 8th day of November, 2022, and by the City Council of the City of Roseville at a regular general meeting of the Council held on June 15, 2022 by the following vote:

AYES:

NOES:

ABSENT:

MAYOR

ATTEST:

CITY CLERK