

Full Text of Measure O (2002 November)

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TOURISM PROMOTION -- TRANSIENT OCCUPANCY SURTAX

ORDINANCE AMENDING CHAPTER NO. 4.24 OF THE SANTA CRUZ COUNTY CODE BY ADDING SECTION 4.24.031 RELATING TO THE ESTABLISHMENT OF A 1% SURTAX

The Board of Supervisors of the County of Santa Cruz ordains as follows:

SECTION I

Chapter 4.24 of Title 4 of the Santa Cruz County Code is hereby amended by adding Section 4.24.031 thereto, said new section to read as follows:

4.24.031 Surtax.

1. For the privilege of occupancy in any transient occupancy facility, such transient is subject to and shall pay a surtax of one percent of the rent charged on the same terms and conditions under this Chapter, in addition to the tax imposed pursuant to Section 4.24.030.
2. The County Treasurer shall establish a Conference and Visitors Promotion Fund within the County General fund and shall deposit all revenue generated by this surtax into the Conference and Visitors Promotion Fund.
3. Revenue in the Conference and Visitors Promotion Fund shall be used exclusively for the promotion of tourism in Santa Cruz County and no other purpose. In order to carry out this purpose, the Board shall annually contract with the Santa Cruz County Conference and Visitors Council (hereafter "the Council"), which is a non-profit corporation doing business in the County and established for the purpose of promoting tourism within the County.
4. The Board shall require the Council to submit an annual accounting of the use of funds provided pursuant to this section, setting forth with particularity and in accordance with generally accepted accounting standards the amount and nature of all such expenditures.
5. The Council shall make available to the County Administrator or County Treasurer all of its books, records, and accounts for examination or audit upon reasonable notice and which in any manner relate to the expenditure of funds provided pursuant to this section.

SECTION II

This ordinance shall take effect on the 31st day after the date of final passage.