

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

July 9, 2024

**FROM**

**LUTHER SNOKE, Chief Executive Officer, County Administrative Office**

**SUBJECT**

Introduction of an Ordinance Proposing to Place an Increase in the Uniform Transient Occupancy Tax on the Ballot for the November 5, 2024 Election

**RECOMMENDATION(S)**

1. Consider proposed ordinance relating to placing a General Tax Measure for an increase in the Uniform Transient Occupancy Tax to 11%, for the unincorporated areas of San Bernardino County, on the ballot for the November 5, 2024 election.
2. Make alternations, if necessary, to proposed ordinance.
3. Approve introduction of proposed ordinance (Four votes required).
  - An ordinance of San Bernardino County, State of California amending Section 14.0203 of the San Bernardino County Code, increasing the Uniform Transient Occupancy Tax, making minor administrative revisions to the language, and ordering that such proposal be submitted to the qualified electors at the November 5, 2024 election.
4. SCHEDULE ORDINANCE FOR FINAL ADOPTION ON TUESDAY, JULY 23, 2024 on the Consent Calendar.

(Presenter: Luther Snoke, Chief Executive Officer, 387-4811)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Improve County Government Operations.**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). If approved by a majority of voters, an increase in the Uniform Transient Occupancy Tax (TOT) from 7% to 11% would generate approximately \$9,400,000 in additional Discretionary General Funding per year.

**BACKGROUND INFORMATION**

In accordance with County Code section 14.0203 (Code), last amended in 2002, the TOT is paid by individuals staying in hotels, inns, short term rentals, and other lodging in the unincorporated areas of the County for less than 30 days. The revenue from the TOT is placed in the general fund for use by the Board of Supervisors (Board) on various general services.

Currently, the County has one of the lowest TOT rates in the region. The table below provides a summary of how neighboring counties' current TOT rates compare to the County's.

County	TOT Percentage
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Inyo	12%
Los Angeles	12%
Orange	10%
Riverside	10%
San Bernardino	7%

If approved, the following ballot measure question will be placed on the November 5, 2024 General Election ballot for voters' consideration:

"Shall the measure to provide funding for San Bernardino County infrastructure and services, increasing the transient occupancy tax (paid by occupants of hotels/vacation rentals) to 11%, providing approximately an additional \$9,400,000 annually for general government use until ended by voters, with these funds continuing to be audited as part of the County's external independent annual audit, and providing that all funds be locally controlled, be adopted?"

This action will also allow for minor administrative updates to be made to the Code. For example, correct spelling errors and update County of San Bernardino to San Bernardino County.

The general tax measure would be voted on by all County voters and is not limited to the voters in the unincorporated areas. However, if approved, the TOT is only applied in the County's unincorporated areas.

The County Charter requires that any tax increase, except increases proposed by property owners, must be approved by a 4/5ths vote of the Board and placed on the ballot at the next statewide general election, which is November 5, 2024.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on June 25, 2024; and County Finance and Administration (Matthew Erickson, County Chief Financial Officer, 387-5423) on June 26, 2024.

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Record of Action of the Board of Supervisors  
San Bernardino County

Public Comment: None

**APPROVED**

Moved: Curt Hagman Seconded: Joe Baca, Jr.

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: July 9, 2024



cc: File - Final BAI

JLL 07/16/2024