

ORDINANCE NO. 1096

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF RANCHO MIRAGE, CALIFORNIA AMENDING CHAPTER 3.24 TRANSIENT OCCUPANCY TAX OF TITLE 3 REVENUE AND FINANCE TO REQUIRE OPERATORS TO ITEMIZE TRANSIENT OCCUPANCY TAXES COLLECTED PER PROPERTY

WHEREAS, the Director of Public Marketing and Public Relations has requested that the City Council amend Chapter 3.24 Transient Occupancy Tax of Title 3 Revenue and Finance to require operators of establishments subject to the payment of transient occupancy tax to itemize the transient occupancy taxes collected per property.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RANCHO MIRAGE DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. RECITALS

That the above recitals are true and correct and are incorporated as though fully set forth herein.

Section 2. AMENDMENT

That Chapter 3.24 Transient Occupancy Tax of Title 3 Revenue and Finance shall be amended as follows:

3.24.070 Operator—Payment duties.

A. The tax imposed under Section 3.24.030 is due and payable to the tax administrator on the first day of the month following the close of the preceding month and becomes delinquent on the first day of the second succeeding calendar month. If the operator elects to do so, instead of reporting on a calendar-month basis, he may use thirteen twenty-eight-day reporting periods for each year. In that event, the tax becomes delinquent on the twenty-eighth day of the next succeeding reporting period.

B. Return of Tax. Each operator shall, on or before the thirtieth day following the close of each reporting period, make a return to the tax administrator on forms provided by him or her of the total rents charged or chargeable as provided in Section 3.24.030, whether or not received, including any rents charged for occupancy exempted under the provisions of Sections 3.24.020(D) and 3.24.040. **The and—the amount of the tax collected for transient occupancy shall be fully itemized per**

each property rented. Amounts claimed on the return as exempt from the tax shall be fully itemized and explained on the return or supporting schedule. At the time the return is filed, the full amount of the tax due shall be remitted to the tax administrator. The tax administrator may establish other reporting periods for any operator and may require a cash deposit or bond for any permit holders if he or she deems it necessary in order to insure collections of the tax, and he or she may require further information in the return. All taxes collected by operators pursuant to this chapter shall be held in trust for the city. The operator shall establish a separate checking or savings account for the deposit of those taxes collected for the city until payment thereof is made to the tax administrator.

C. Cessation of Business. Each operator shall notify the tax administrator ten days prior to the sale or cessation of business for any reason, and returns and payments are due immediately upon the sale or cessation of business.

Section 3. SEVERABILITY

That the City Council declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

Section 4. REPEAL OF CONFLICTING PROVISIONS

That all the provisions of the Municipal Code as heretofore adopted by the City of Rancho Mirage that are in conflict with the provisions of this ordinance are hereby repealed.

Section 5. EFFECTIVE DATE

That this ordinance shall take effect thirty (30) days after its second reading.

Section 6. CITY ATTORNEY REVIEW

That the City Attorney prepared and framed this ordinance pursuant to Section 1.04.010 of the Municipal Code and finds that the City Council has the authority to adopt this ordinance, that the ordinance is constitutionally valid and that the ordinance is consistent with the general powers and purposes of the City as set forth in Section 1.04.031 of the Municipal Code.

Section 7. CERTIFICATION

That the City Clerk shall certify to the passage of this ordinance and shall cause the same to be published according to law.

THE FOREGOING ORDINANCE WAS APPROVED AND ADOPTED at an adjourned meeting of the City Council held on October 5, 2015, by the following vote:

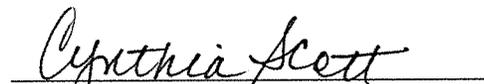
AYES: Hobart, Kite, Townsend, Weill, Smotrich
NOES: None
ABSENT: None
ABSTAIN: None

CITY OF RANCHO MIRAGE



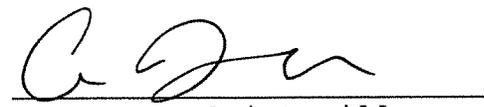
G. Dana Hobart
Mayor

ATTEST:



Cynthia Scott, CMC
City Clerk

APPROVED AS TO FORM:



for Steven B. Quintanilla
City Attorney
Colin Davis Kirkpatrick
Deputy City Attorney

ORDINANCE CERTIFICATION

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE)

CITY OF RANCHO MIRAGE)

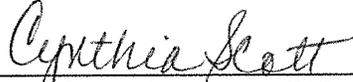
I, Cynthia Scott, City Clerk of the City of Rancho Mirage, California, do hereby certify under penalty of perjury, that the foregoing Ordinance No. 1096 was introduced by first reading at a regular meeting of the City Council held on September 17, 2015, by the following vote:

AYES: Hobart, Kite, Townsend, Weill, Smotrich
NOES: None
ABSENT: None
ABSTAIN: None

Ordinance No. 1096 was adopted at an adjourned meeting of the City Council held on October 5, 2015, by the following vote:

AYES: Hobart, Kite, Townsend, Weill, Smotrich
NOES: None
ABSENT: None
ABSTAIN: None

I further certify that I have caused Ordinance No. 1096 to be posted and/or published, as required by law (GC Sect. 36933).



Cynthia Scott, CMC
City Clerk