

ORDINANCE NO. 2012-19

AN ORDINANCE OF THE CITY COUNCIL OF
THE CITY OF ESCONDIDO, CALIFORNIA,
AMENDING ESCONDIDO MUNICIPAL CODE
CHAPTER 25, TAXATION, ARTICLE 4,
TRANSIENT OCCUPANCY TAX

The City Council of the City of Escondido, California, DOES HEREBY ORDAIN
as follows:

WHEREAS, the Escondido City Council believes the periodic review and revision
of the Escondido Municipal Code facilitates efficient governance; and

WHEREAS, in an effort to ensure the City's means of collecting transient
occupancy tax are current, staff reviewed Escondido Municipal Code Chapter 25,
Article 4, Transient Occupancy Tax, and determined it needs to be updated; and

WHEREAS, the Escondido City Council determines the proposed amendment
properly regulates hotels subject to the transient occupancy tax and provides the City
with enhanced audit procedures and enforcement mechanisms.

NOW, THEREFORE, the City Council of the City of Escondido, California, DOES
HEREBY ORDAIN, as follows:

SECTION 1. That Escondido Municipal Code Chapter 25, Article 4 is repealed
and replaced as follows:

Chapter 25

TAXATION

ARTICLE 4. Transient Occupancy Tax.

Sec. 25-75 Definitions. The following definitions are applicable to this Article:

(a) Hotel shall mean any structure, or any portion of any structure, which is occupied
or intended or designed for occupancy by Transients for dwelling, lodging or sleeping
purposes, and includes any inn, tourist home or house, motel, studio, bachelor hotel,