

ORDINANCE NO. 1157

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CAMARILLO AMENDING REPORTING AND REMITTING REQUIREMENTS UNDER SECTION 3.16.070 OF CHAPTER 3.16 TO THE CAMARILLO MUNICIPAL CODE REGARDING TRANSIENT OCCUPANCY TAX

The City Council of the City of Camarillo ordains as follows:

SECTION 1: The City Council of the City of Camarillo finds as follows:

A. Section 3.16.070 of the Camarillo Municipal Code includes the Reporting and Remitting requirements for the Transient Occupancy Tax (TOT) and requires that the Reporting forms and the payment of the TOT be submitted to the City by the 15th day of the month.

B. The Camarillo Hotel & Tourism Association has requested that the TOT forms and payment be changed to allow for the postmarking of the forms and payments by the 15th day of the month.

C. Currently, the hotel operators make every effort to submit the TOT returns and remittances by the deadline of the 15th of the month; however, on occasion, the delay in mail can cause the TOT returns and remittances to be received after the deadline and results in a late payment penalty.

D. Per Section 3.16.130 of the Camarillo Municipal Code, "any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty in the amount equal to ten percent of the amount of the tax due, per month" even if the hotel operator has indicated that the TOT return and remittance was submitted days prior to the deadline.

E. Additionally, some of the hotel operators have regional or national accounting offices, which are located on the east coast, so additional time is required to allow for mail delays in order to comply with the current deadline.

F. The use of a postmark will assist the hotel operators in complying with the deadline for payment and provide staff with clear documentation for the purpose of imposing penalties, if necessary.

SECTION 2: Environmental Review. The City Council exercises its independent judgment and finds that this ordinance is not subject to the California Environmental Quality Act (CEQA) Section 15060(c)(3) because the activity is not a project as defined in Section 15378.

SECTION 3: Amendment to Section 3.16.070. Section 3.16.070 of Chapter 3.16 of the Camarillo Municipal Code is amended to read as follows:

"3.16.070 Reporting and Remitting.

A. On or before the 15th day of the month following the close of each calendar month, each Operator shall mail a return postmarked by the 15th of the month with the Tax Administrator, on forms provided by the Tax Administrator, stating the total Rent and the amount of Tax due for the preceding month. At the time the return is mailed, the

full amount of the Tax due shall be remitted to the Tax Administrator. Taxes are deemed paid upon the Tax Administrator receiving a tax return and tax payment and, if applicable, exemption forms. The Tax Administrator may require additional information to be included in returns. All Taxes collected by Operators pursuant to this Chapter shall be held in trust for the account of the City until payment thereof is made to the Tax Administrator.”


SECTION 4. Severability. If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the ordinance would be subsequently declared invalid or unconstitutional.

SECTION 5. Effective Date. This ordinance is effective 30 days after its adoption.

SECTION 6. Publication. The City Clerk is directed to cause this ordinance to be published in the manner required by law.

PASSED, APPROVED, AND ADOPTED October 24, 2018.


Mayor

Attested to on 10/24/18.

City Clerk

I, Jeffrie Madland, City Clerk of the City of Camarillo, certify Ordinance No. 1157 was introduced by the City Council at a meeting held October 10, 2018, and subsequently passed and adopted by the City Council at a regular meeting held October 24, 2018, by the following vote:

AYES: Councilmembers: Kildee, McDonald, Morgan, Trembley
NOES: Councilmembers: None
ABSENT: Councilmembers: Mayor Craven


City Clerk

