

RESOLUTION NO. 05-1371

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS APPROVING THE CITY'S USE OF THE "TRANSIENT OCCUPANCY TAX EXEMPTION CLAIM SUMMARY" FORM IN CONJUNCTION WITH ITS TRANSIENT OCCUPANCY TAX ORDINANCE

WHEREAS, AB 1916 of the 2003-04 legislative session, effective January 1, 2005, made several changes to the Revenue and Taxation Code sections governing local transient occupancy taxes in general law cities. The changes include revisions to exemption language, collection and enforcement procedures.

WHEREAS, new Revenue and Taxation Code Section 7280(e) does not require TOT ordinances to include any explicit exemptions. Instead, it requires that a city that has incorporated governmental exemptions into its municipal code develop a standard form for hotel operators to use in documenting their guests' eligibility for TOT exemption. The state-imposed standard form requirement does not apply to any other exemptions from TOT. Section 7280(e) also requires that the city council approve the form. Moreover, Section 7280(e) requires that the council decide which single form of proof will be acceptable to show that a governmental employee is on official business.

WHEREAS, a proposed "Transient Occupancy Tax Exemption Claim Summary" form is attached hereto and incorporated herein by this reference.

NOW THEREFORE, it is hereby resolved that the City Council of the City of Agoura Hills now approves the "Transient Occupancy Tax Exemption Claim Summary" form.

PASSED, APPROVED AND ADOPTED this 25th day of May, 2005 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Ed Corridori, Mayor

ATTEST:

Kimberly M. Rodrigues, City Clerk