



# WHAT DO YOU KNOW ABOUT TRANSIENT OCCUPANCY TAX (TOT) AND **MEASURE L?**



THE TOT RATE WAS LAST INCREASED FROM **8% TO 9%** IN 1992

## **Q: WHAT IS MEASURE L?**

**A:** Measure L proposes an increase to the Sonoma County Transient Occupancy Tax (TOT), or Tourist Tax, from 9% to 12%. Sonoma County voters will be asked to vote on the ballot question:

***SONOMA COUNTY TOURIST TAX:** To address the impacts of tourists by investing in roads, emergency response, workforce housing for families and veterans, water quality protection, and other County services, shall Sonoma County increase the transient occupancy tax from 9% to 12%, until repealed, and paid only by guests staying overnight at lodging facilities within the unincorporated area, in line with many neighboring cities and counties, providing \$4 million annually to local County services, subject to annual audits?*

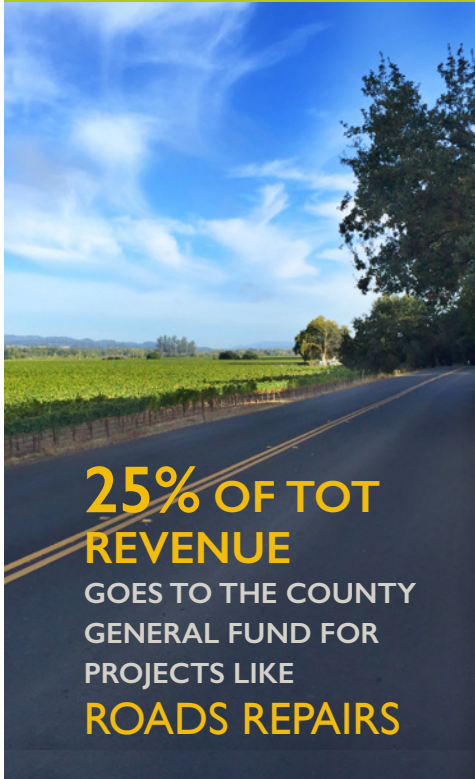
## **Q: WHAT IS THE TRANSIENT OCCUPANCY TAX (TOT)?**

**A:** The Transient Occupancy Tax (also known as the Hotel Tax or Tourist Tax) is a tax only on guests staying overnight at hotels, bed and breakfasts, campgrounds, vacation rentals, and similar overnight stay establishments in unincorporated Sonoma County.

## **Q: WHAT DOES SONOMA COUNTY CURRENTLY USE TOT REVENUE FOR?**

**A:** Although TOT revenue is discretionary, the Board of Supervisors has maintained a policy since 1986 for how TOT revenue is spent, that is reviewed annually:

- **25%** goes to the County General Fund for projects like roads repairs.
- **75%** is used to encourage tourism, agriculture, and economic development in the County by supporting a series of promotional, community, and cultural activities.



**25% OF TOT REVENUE** GOES TO THE COUNTY GENERAL FUND FOR PROJECTS LIKE **ROADS REPAIRS**

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Funds have also been used to address the impacts of tourism within Sonoma County and funds fire and emergency safety services, workforce housing, workforce development, protection of water quality, code enforcement and operator compliance, roads repair and improvement, and for event facilities improvements, such as for Veteran's Halls.

**Q: WHAT WILL THE NEW TOT REVENUE BE USED FOR?**

**A:** The Board has expressed interest in using the estimated \$4 million in additional revenue to enhance programs and services funded by the County's Advertising and Promotions Policy, which has been in place since 1986, including:

- Roads repair and improvements
- Fire and emergency safety services
- Workforce housing for families and veterans
- Workforce development
- Protection of water quality
- Code enforcement and operator compliance
- Event facilities improvements, such as for Veteran's Halls

**Q: WHAT PERCENTAGE OF THE VOTE IS NEEDED TO PASS THE MEASURE?**

**A:** A simple majority of "Yes" votes.

**Q: HOW MUCH WILL THE 3% TAX INCREASE GENERATE?**

**A:** It is estimated that Sonoma County will generate over \$4 million in new funds per year. Last year, nearly \$14 million of TOT funds were collected.

**Q: WHEN WAS THE LAST TIME THE TOT WAS INCREASED?**

**A:** The TOT rate was last increased from 8% to 9% in 1992.

**Q: HOW DOES THE CURRENT TOT RATE COMPARE TO NEIGHBORING CITIES AND COUNTIES?**

**A:** Sonoma County's TOT rate is lower than the majority of local cities and many surrounding and comparable counties. The current TOT rate of 9% was established in 1992.

**Q: WHERE CAN I GET MORE INFORMATION ABOUT SONOMA COUNTY'S TOT?**

**A:** Visit the County of Sonoma's Transient Occupancy Tax website at <http://www.sonoma-county.org/tax/tot/index.htm>



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