

IMPARTIAL ANALYSIS OF MEASURE U

The California Constitution and state law authorize the County of San Mateo Board of Supervisors, upon approval of a majority of the voting electorate, to impose a tax on those who, for a period of up to 30 days, occupy a room or rooms or other living space in a hotel, inn, tourist home or house, motel, or other lodging.

By this measure, the Board of Supervisors proposes to amend Chapter 5.136 of the San Mateo County Ordinance Code, increasing the existing transient occupancy tax from ten percent (10%) to twelve percent (12%). A copy of the proposed ordinance is printed in the sample ballot. This measure and the corresponding ordinance would authorize the County to increase the existing tax levy on any individual who, for up to 30 consecutive days, occupies or is entitled to occupy a hotel room or other lodging for dwelling, lodging, or sleeping purposes. By way of example, for a room that costs \$75 dollars per night, the tax due would increase from \$7.50 to \$9.00 per night.

The existing tax applies to occupancy in any hotel, motel, lodging house, apartment house, mobile home or house trailer at a fixed location, or other lodging. The existing tax does not apply to any hospital, medical clinic, convalescent home, home for the elderly, foster home, or similar facility. The existing tax also does not apply to any housing owned or controlled by an educational institution which is used to house students, faculty, or other employees, and also does not apply to any officially recognized or approved fraternity or sorority house occupied exclusively by students and employees of an educational institution. And the existing tax does not apply to housing used exclusively for religious, charitable, or education purposes, governmental housing, or certain other facilities.

The proceeds of the occupancy tax increase will be placed in the County's general fund to support general County services and functions.

A "yes" vote on this measure is a vote to approve and authorize an increase to the existing transient occupancy tax from 10% to 12% as will be set forth in Chapter 5.136 of the San Mateo County Ordinance Code. The tax would be used to support general County services and functions.

A "no" vote on this measure would not allow the County to increase the existing transient occupancy tax, leaving that tax at 10%.

This measure passes if a majority of those voting on the measure vote "yes."