ORDINANCE NO.

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA AMENDING <u>CHAPTER 4.13</u> SHORT-TERM RENTAL PERMIT OF THE TEHAMA COUNTY CODE AND ADDING A SHORT-TERM RENTAL PERMIT FEE

The Board of Supervisors of Tehama County ordains as follows:

Section 1. Purpose and Authority

Pursuant to Article XI, section 7, of the California Constitution, the County of Tehama ("County") may adopt and enforce ordinances and regulations not in conflict with general laws to protect and promote the public health, safety, and welfare of its citizens. It is the purpose and intent of this ordinance to protect the safety of the public by requiring short term rental host platforms to collect and remit transient occupancy taxes for the operators using their platform.

Section 2. Findings

The Board of the County of Tehama hereby finds and declares the following:

The County of Tehama Board of Supervisors ("Board") amends and adopts this Chapter pursuant to its police power for the purpose of preserving the health, safety and public welfare of the residents of the County.

Section 3. Language of Ordinance to Be Codified

Chapter 4.13 is hereby added to the Tehama County Code to read:

4.13.080. HOSTING PLATFORM REQUIREMENT

- 1. For purposes of this Chapter a hosting platform shall be responsible for collecting all applicable uniform transient occupancy tax required by Tehama County Code Chapter 4.12 and remitting the same to the County. The hosting platform shall be considered an agent of the short-term rental operator for purposes of transient occupancy tax collections and remittance, as set forth in Tehama County Code Chapter 4.12, if the hosting platform collects payment for the rental. If a hosting platform does not collect payment for rentals, the operator is solely responsible for the collection of all applicable transient occupancy taxes.
- 2. The provisions of this Section shall be interpreted in accordance with otherwise applicable state and federal laws and will not apply if determined by the County to be in violation of, or preempted by such laws.

Section 4. Validity

If any provision, clause, sentence, or paragraph of this ordinance, or any application thereof to any person or circumstance, is held to be unconstitutional or otherwise invalid for any reason, such invalidity shall not affect the validity of the remainder of this ordinance which can be given effect without the invalid provision, clause, sentence, paragraph, or application. To this end, the provisions, clauses, sentences, and paragraphs of this ordinance are hereby declared to be severable. The Board of Supervisors hereby declare that they would have passed this ordinance, and each provision, clause, sentence, or paragraph thereof, irrespective of the fact that one or more provision, clause, sentence, or paragraph be declared invalid or unconstitutional.

Section 5. Effective Date and Term

This ordinance shall become effective thirty (30) days after its passage and adoption. The Clerk shall cause this to be published as required by law.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Tehama, State of California, on this _____ of _____to wit:

AYES:

NOES:

ABSENT: ABSTAIN:

> Chairman, Board of Supervisors County of Tehama State of California

ATTEST: Clerk of the Board of Supervisors County of Tehama State of California

By: ___

Deputy Clerk