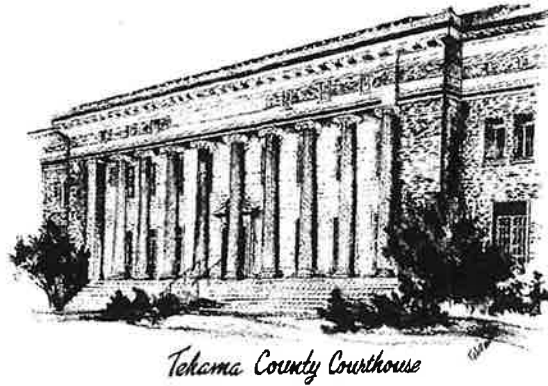


*Board of Supervisors*  
**COUNTY OF TEHAMA**

District 1 – Rob Burroughs  
District 2 – Tom Walker  
District 3 – Pati Nolen  
District 4 – Matt Hansen  
District 5 – Greg Jones



Gabriel Hydrick  
Chief Administrator

May 16, 2025

The Honorable Maria Elena Durazo  
Chairwoman, Senate Governance & Finance Committee  
1021 O Street, Room 7530  
Sacramento, CA 95814

**RE: SB 346 (Durazo) - Local agencies: transient occupancy taxes: short-term rental facilitator  
– SUPPORT**

Dear Senator Durazo,

The County of Tehama is pleased to support SB 346, which will significantly strengthen local tools to ensure compliance with obligatory local ordinances regarding the collection and remittance of transient occupancy taxes (TOT) applicable to short-term rentals.

In the ongoing absence of State Statute mandating that short term rental platforms provide specific information to the local tax authority to ensure TOT is applied, collected and remitted accurately, the platform operators will continue to participate in evading local tax and land use laws. Because current statute does not reflect the evolution of the internet's use to facilitate short-term rentals, platform operators have continuously avoided reporting the locations of the short-term rental housing they make available on their website. At best, platform operators have selectively agreed to Voluntary Collection Agreements (VCA) with some local taxing authorities, but a consistent requirement of that agreement is that local taxing authorities will not be able to receive the address or any personally identifying information for the listed properties. This leaves counties and cities in the untenable position of choosing between collecting some taxes through this process and trusting that is accurate and lawfully collected, or trying to pursue collection directly from property owners, which is time- and cost-intensive due to the sheer volume of listings in some jurisdictions; made worse by deliberately vague descriptions of the locations of the properties, to make it harder for local agencies to enforce local laws on these operators. Only through continual court action, such as a subpoena, could a county tax collector force platform operators to provide this critical information. **This is not efficient; this is not fair and this is not how government should work.**

By authorizing a local agency to require a short-term rental facilitator to report, in the form and manner prescribed by the local agency, the assessor parcel number of each short-term rental listed on the site, along with any locally-required permit number, SB 346 will increase TOT compliance and ensure that local agencies are not receiving unlawfully-generated tax revenue from properties not authorized to be used for short-term rental lodging. In communities facing housing shortfalls and a lack of workforce housing, more tools are needed to control the erosion of long-term housing stock. However, absent State action to compel platforms to cooperate fully with local agencies regarding the location of properties listed on their site, TOT collection will remain a concern with respect to accuracy and lawfulness, and local governments will remain hampered in their abilities to truly preserve housing stock in their jurisdictions. SB 346 will make sure that this business model - that purposefully obscures the location and legality of their revenue streams in order to maximize profit and minimize tax obligations and land use control - finally is ended. This legislation is vitally needed to modernize California statute and provide the tools needed to fairly and effectively apply existing laws to evolving technologies.

Sincerely,



Matt Hansen  
Chairman, Tehama County Board of Supervisors