

1 **DRAFT**

2 ORDINANCE NO.

3 AN ORDINANCE OF THE CITY OF RIVERSIDE, CALIFORNIA,  
4 AMENDING CHAPTER 5.32 OF THE RIVERSIDE MUNICIPAL CODE  
5 TO INCREASE THE RATE OF THE CITY'S EXISTING TRANSIENT  
6 OCCUPANCY TAX FROM ELEVEN PERCENT (11%) TO TWELVE  
PERCENT (12%) EFFECTIVE JULY 1, 2012, AND TO THIRTEEN  
PERCENT (13%), EFFECTIVE JULY 1, 2014.

7 The People of the City of Riverside do ordain as follows:

8 Section 1: Section 5.32.020 of Chapter 5.32 of the Riverside Municipal Code is amended to  
9 read as follows:

10 **“Section 5.32.020 Tax Imposed.**

11 For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in  
12 the amount of eleven percent of the rent charged by the operator. Effective July 1, 2012 and  
13 thereafter, each transient is subject to and shall pay a tax in the amount of twelve percent (12%) of  
14 the rent charged by the operator. Effective July 1, 2014 and thereafter, each transient is subject to  
15 and shall pay a tax in the amount of thirteen percent (13%) of the rent charged by the operator. The  
16 tax constitutes a debt owed by the transient to the City which is extinguished only by payment to the  
17 operator or to the City. The transient shall pay the tax to the operator of the hotel at the time the rent  
18 is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each  
19 installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If  
20 for any reason the tax due is not paid to the operator of the hotel, the Tax Administrator may require  
21 that such tax shall be paid directly to the Tax Administrator.”

22 Section 2: Notwithstanding Section 9217 of the California Elections Code, without a vote of  
23 the People, the City Council may do any and all of the following: (i) repeal this Ordinance; (ii)  
24 reduce the rate of the transient occupancy tax below thirteen percent (13%); or (iii) increase the rate  
25 of the transient occupancy tax to thirteen percent (13%) if it has been previously reduced below such  
26 rate. In no event, however, shall the City Council increase the rate of the transient occupancy tax in  
27 excess of thirteen percent (13%) without approval by a majority of the voters voting in an election  
28 on the increase.



1 I, Colleen J. Nicol, City Clerk of the City of Riverside, California, hereby certify that the  
2 foregoing ordinance was PASSED, APPROVED and ADOPTED by the People of the City of  
3 Riverside voting on the 2nd day of November, 2010.

4 IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the  
5 City of Riverside, California, this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

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7 \_\_\_\_\_  
8 COLLEEN J. NICOL  
9 City Clerk of the City of Riverside  
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