

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
OCEANSIDE AMENDING CHAPTER 34 SECTION 14 OF THE  
OCEANSIDE CITY CODE REGARDING TRANSIENT  
OCCUPANCY TAX DEFINITIONS, TAX ADMINISTRATOR

WHEREAS, the City Council updated the duties of the office of the city treasurer on  
January 7, 1998; and,

WHEREAS, the duties of the city treasurer specifically exclude the collection of any city  
taxes; and,

WHEREAS, the City Council wishes to standardize the duties of the city treasurer  
throughout the City ordinance.

NOW, THEREFORE, the City Council of the City of Oceanside does ordain as follows:

SECTION 1. Chapter 34, Section 14, of the Oceanside City Code is hereby amended as  
follows:

Except where the context otherwise requires, the definitions given in this section govern the  
construction of this article:

*Hotel.* "Hotel" means any structure or any portion of any structure which is occupied or  
intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes and  
includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodginghouse,  
rooming house, apartment home, dormitory, public or private club, mobile home or house trailer  
at a fixed location or other similar structure or portion thereof.

*Occupancy.* "Occupancy" means the use or possession or the right to the use or possession of  
any room or rooms or portion thereof in any hotel for dwelling, lodging or sleeping purposes.

*Operator.* "Operator" means the person who is proprietor of the hotel, whether in the capacity  
of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the  
operator performs his functions through a managing agent of any type or character other than an  
employee, the managing agent shall also be deemed an operator for the purposes of this article  
and shall have the same duties and liabilities of his principal. Compliance with the provisions of  
this article by either the principal or the managing agent shall, however, be considered to be

1 compliance by both.

2 *Person.* "Person" means an individual, firm, partnership, joint venture, association, social club,  
3 fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver,  
4 trustee, syndicate or any other group or combination acting as a unit.

5 *Rent.* "Rent" means the consideration charged, whether or not received, for the occupancy of  
6 space in a hotel valued in money, whether to be received in money, goods, labor or otherwise,  
7 including all receipts, cash credits and property and services of any kind or nature without any  
8 deduction therefrom whatsoever. Where the rent is prepaid by obtaining blocks of credit or  
9 similar calls upon occupancy to be subsequently reserved, the council, by agreement with the  
10 operator or otherwise, shall establish the applicable amount of consideration deemed to be  
11 charged for daily occupancy, based upon room rates for comparable accommodations.

12 *Tax administrator.* "Tax administrator" means the ~~city treasurer~~ financial services director.

13 *Transient.* "Transient" means any person who exercises occupancy or is entitled to occupancy  
14 by reason of concession, permit, right of access, license or other agreement for a period of thirty  
15 (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such  
16 person so occupying space in a hotel shall be deemed to be a transient until the period of thirty  
17 (30) days has expired unless there is an agreement in writing between the operator and the  
18 occupant providing for a longer period of occupancy. In determining whether a person is a  
19 transient, uninterrupted periods of time extending both prior and subsequent to the effective  
20 date of this article may be considered.

21 SECTION 2. The City Clerk of the City of Oceanside is hereby directed to publish this  
22 ordinance, or the title hereof as a summary, pursuant to state statute, once within fifteen (15)  
23 days after its passage in the North County Times, a newspaper of general circulation published  
24 in the City of Oceanside.

25 SECTION 3. This ordinance shall take effect and be in force on the thirtieth (30<sup>th</sup>) day  
26 from and after its final passage.

27 INTRODUCED at a regular meeting of the City Council of the City of Oceanside,  
28 California, held on the \_\_\_ day of \_\_\_\_\_, 2007, and, thereafter,

1 PASSED AND ADOPTED at a regular meeting of the City Council of the City of  
2 Oceanside California, held on the \_\_\_\_ day of \_\_\_\_\_, 2007, by the following vote:

3 AYES:

4 NAYS:

5 ABSENT:

6 ABSTAIN:

7 MAYOR OF THE CITY OF OCEANSIDE

8  
9 ATTEST:

APPROVED AS TO FORM:

10  
11 \_\_\_\_\_  
12 CITY CLERK

13  
14   
15 CITY ATTORNEY

16 AN ORDINANCE OF THE CITY COUNCIL OF  
17 THE CITY OF OCEANSIDE AMENDING CHAPTER 34  
18 SECTION 14 OF THE OCEANSIDE CITY CODE REGARDING  
19 TRANSIENT OCCUPANCY TAX DEFINITIONS, TAX  
20 ADMINISTRATOR  
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