

CITY OF WEST SACRAMENTO

BOOK OF FEES

Description	Authority	Effective Date
TRANSIENT OCCUPANCY TAX	Municipal Code 3.28.030	Jan. 1, 2005

Tax Schedule

For the privilege of occupancy in any hotel, each transient shall be subject to and shall pay a tax in the amount of twelve percent (12%) of the rent charged by the operator.

No tax shall be imposed upon:

1. Any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax provided for in this chapter;
2. Any federal or State of California officer or employee when on official business; or
3. Any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of federal law or international treaty.

HISTORY:

<u>AUTHORITY</u>	<u>DATE</u>	<u>ACTION</u>
M.C. 3.28.030	1/1/05	Change tax rate.