

RESOLUTION NO. 2024 -\_\_\_\_

A RESOLUTION OF THE LODI CITY COUNCIL APPROVING TRANSIENT  
OCCUPANCY TAX GUIDELINE DOCUMENTATION AND APPROVING THE  
FINAL AUDIT FINDINGS FOR JANUARY 1, 2019 TO SEPTEMBER 30, 2022  
PERIOD

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WHEREAS, The Transient Occupancy Tax ("TOT"), is a tax that vacation rental hosts in California are required to charge their guests; and

WHEREAS, Hinderliter De Llamas & Associates' ("HDL") TOT audit service employs a business-friendly approach, which educates hoteliers on TOT regulations and filing procedures, and ensure compliance; and

WHEREAS, at the Shirtsleeve Meeting on January 23, 2024 ("Meeting"), HDL and City staff presented the January 2019 to September 2022 TOT audit findings to City Council; and

WHEREAS, at the Meeting, Council received public comment on the TOT audit, the TOT ordinance provisions, and the lack of City guidance to assist businesses attempting to comply with TOT tax filing requirements; and

WHEREAS, at the end of the Meeting, Council directed staff to waive the TOT audit findings and back-TOT taxes related to complimentary rooms ("comped rooms") that businesses do not receive payment for and pass through California Tourism Assessment Fees ("CTAF"), and to develop guidance for future City Council approval establishing general guidelines to help hoteliers understand which items are considered taxable under the City's TOT ordinance; and

WHEREAS, City staff has now prepared this Resolution and the draft guidance document attached hereto as Exhibit "A," for City Council consideration in accordance with their direction at the Meeting.

NOW, THEREFORE, BE IT RESOLVED by the Lodi City Council that it does hereby approve the recitals as described above and hereby adopts the use of a guidance document in substantial conformity with the Transient Occupancy Tax Guideline Documentation attached hereto as Exhibit "A." and;

BE IT FURTHER RESOLVED by the Lodi City Council that it does hereby approve the final audit findings for period January 1, 2019 to September 30, 2022, letters attached hereto as Exhibit "B."

Date: February 21, 2024

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I hereby certify that Resolution No. 2024-\_\_\_\_ was passed and adopted by the Lodi City Council in a regular meeting held February 21, 2024, by the following vote:

AYES: COUNCIL MEMBERS –

NOES: COUNCIL MEMBERS –

ABSENT: COUNCIL MEMBERS –

ABSTAIN: COUNCIL MEMBERS –

OLIVIA NASHED  
City Clerk

2024-\_\_\_\_\_