#### **ORDINANCE NO. 04-2015**

# AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELK GROVE AMENDING ELK GROVE MUNICIPAL CODE CHAPTER 3.08.070 CONCERNING THE REPORTING AND REMITTING REQUIREMENTS FOR THE UNIFORM TRANSIENT OCCUPANCY TAX

**WHEREAS**, the City Council wishes to amend Chapter 3.08.070 of the Elk Grove Municipal Code concerning the Uniform Transient Occupancy Tax.

**NOW**, **THEREFORE**, the City Council of the City of Elk Grove does hereby ordain as follows:

### Section 1. Purpose

The purpose of this Ordinance is to amend Elk Grove Municipal Code Chapter 3.08 concerning the Uniform Transient Occupancy Tax.

#### Section 2. Amendments

Chapter 3.08.070 of the Elk Grove Municipal Code is amended to read as set forth below:

## 3.08.070 Reporting and remitting.

Each operator shall, on or before the last day of the month following the close of each calendar month, or at the close of any shorter reporting period which may be established by the Tax and License Collector, make a return to the Tax and License Collector, on forms provided by him or her, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax and License Collector. The Tax and License Collector may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and he or she may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the City until payment thereof is made to the Tax and License Collector.

## Section 3. No Mandatory Duty of Care

This ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the City or any officer or employee thereof a mandatory duty of care towards persons and property within or without the City, so as to provide a basis of civil liability for damages, except as otherwise imposed by the law.

#### Section 4. Effective Date.

This Ordinance shall take effect April 1, 2015 consistent with Government Code section 36937. In lieu of publication of the full text of the ordinance within fifteen (15) days after its passage, a summary of the ordinance may be published at least five (5) days prior to and

fifteen (15) days after adoption by the City Council and a certified copy shall be posted in the office of the City Clerk, pursuant to Government Code section 36933(c)(1).

**ORDINANCE:** 

04-2015

INTRODUCED:

February 11, 2015 February 25, 2015

ADOPTED: EFFECTIVE:

April 1, 2015

GARY DAVIS, MAYOR of the

CITY OF ELK GROVE

ATTEST:

APPROVED AS TO FORM:

JASON LINDGREN CITY CLERK

JONATHAN P. HOBBS, CITY ATTORNEY

Date signed: Marda 10, 2015

# CERTIFICATION ELK GROVE CITY COUNCIL ORDINANCE NO. 04-2015

STATE OF CALIFORNIA	)	
COUNTY OF SACRAMENTO	)	SS
CITY OF ELK GROVE	j	

I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing ordinance, published and posted in compliance with State law, was duly introduced on February 11, 2015 and approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on February 25, 2015 by the following vote:

AYES: COUNCILMEMBERS: Davis, Hume, Detrick, Ly, Suen

NOES: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

A summary of the ordinance was published pursuant to GC 36933(c) (1).

Jason Lindgren, City Clerk City of Elk Grove, California