

CITY COUNCIL OF THE CITY OF OXNARD

ORDINANCE NO. 2736

ORDINANCE OF THE CITY OF OXNARD, CALIFORNIA,  
AMENDING THE TRANSIENT OCCUPANCY TAX

The City Council of the City of Oxnard does ordain as follows:

Part 1. Subsection (C) of section 13-18 of the City Code is amended to read:

“An employee or officer of the United States government or an employee or officer of the state government may be exempt from paying the tax. To be exempt from paying the tax, the federal or state officer or employee shall execute, under penalty of perjury, a standard form, as approved by the City Attorney and maintained in the City Clerk’s Office, claiming such exemption.”

Part 2. Section 13-20 of the City Code is amended to read:

“Every operator liable for the collection and payment to the city of the tax shall keep and preserve for not less than four years all records that may be necessary to determine the reasonable request by the tax collector.”

Part 3. Section 13-46 of the City Code is amended to read:

- “(A) If an operator is liable for any tax, penalties or interest and sells or otherwise disposes of the business, the successor operator shall notify the tax collector of the date of purchase of the hotel, timeshare rental or other lodging, at least 30 days before the date of purchase or if the decision to sell was made less than 30 days prior to actual purchase, then immediately, and shall withhold a sufficient portion of the purchase price to equal the amount of any tax, penalties or interest due until the operator produces a tax clearance certificate from the tax collector stating that no tax, penalties or interest is due. The standard form of the tax clearance certificate shall be as approved by the City Attorney and maintained in the City Clerk’s Office.
- “(B) If the operator does not present a receipt or tax clearance certificate within 90 days after the successor operator commences to conduct business, the successor operator shall deposit the withheld amount with the tax collector.
- “(C) If the successor operator fails to withhold a portion of the purchase price as required, the successor operator shall be liable to the city for the payment of the tax required to be withheld.”

Part 4. Section 13-47 of the City Code is amended to read:

**“SEC. 13-47. ISSUANCE OF TAX CLEARANCE CERTIFICATE**

(A) A successor operator attempting to obtain ownership of a hotel, timeshare rental or other lodging, the operator of which is required to collect the tax, may request the tax collector to issue a tax clearance certificate.

(B) (1) Within 90 days after receiving a written request from the successor operator for a tax clearance certificate stating that no tax, penalties or interest is due, the tax collector shall either issue the tax clearance certificate; or (2) request the current operator of the hotel, timeshare rental or other lodging to make available that operator’s transient occupancy tax records for the purpose of conducting an audit regarding transient occupancy taxes that may be due and owing from the operator and complete the audit on or before 90 days after the date that the current or former operator’s records are made available to the tax collector and issue a tax clearance certificate within 30 days of completing the audit.”

Part 5. Within fifteen days after passage, the City Clerk shall cause this ordinance to be published one time in a newspaper of general circulation, published and circulated in the City. Ordinance No. 2736 was first read on April 10, 2006, and finally adopted on \_\_\_\_\_, 2006, to become effective thirty days thereafter.

AYES:

NOES:

ABSENT:

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Dr. Thomas E. Holden, Mayor

ATTEST:

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Daniel Martinez, City Clerk

APPROVED AS TO FORM:

Gary L. Gillig 04-02-07  
Gary L. Gillig, City Attorney

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