RESOLUTION NO. 98-95

A RESOLUTION OF THE CITY OF EL PASO DE ROBLES IDENTIFYING THE RECORDS DEEMED NECESSARY TO DETERMINE THE AMOUNT OF TRANSIENT OCCUPANCY TAX DUE THE CITY

WHEREAS, one of the major findings of the transient occupancy tax audit related to the lack adequate recordkeeping by many motel/hotel operators; and

WHEREAS, the transient occupancy tax audit identified a need for the City to establish specific recordkeeping requirements for motel/hotel operators; and

WHEREAS, the purpose of this resolution and the exhibit contained herein is to clearly establish the minimum records required to be kept by any motel/hotel operator.

THEREFORE BE IT HEREBY RESOLVED by the City Council of the City of El Paso de Robles that Exhibit ``A'', attached herewith identifying the minimum records deemed necessary to determine the appropriate amount of transient occupancy tax due the City is hereby approved.

APPROVED AND ADOPTED by the City Council of the City of El Paso de Robles this 19th day of May, 1998.

AYES: Baron, Iversen, Macklin, Swanson, and Picanco

NOES: None

ABSENT: None

ABSTAIN: None

Duane Picanco, Mayor

Attest:

Madelyn Paasch, City Clerk

Exhibit ``A''

1. Registration Cards. The operator of each hotel shall, as each room in a hotel is rented to a transient, fill out and maintain on file registration cards which shall be printed with consecutive numbers, and which contain, at a minimum, the following information:

    a. The name of at least one (1) person who will occupy, or who is entitled to occupy, the room;
    b. The total number of people who will occupy, or who is entitled to occupy, the room;
    c. The identification of each room by number;
    d. The date the occupancy commences and the expected date of the departure of the transients; and
    e. The daily rate charged and amount collected as and for rent for the room.

2. Daily Summary Sheets. The operator of each hotel shall maintain a dated daily summary sheet for each day the hotel is open for business containing, at a minimum, the following information:

    a. The name of at least one person entitled to occupancy of each room which is rented or occupied that day;
    b. The room number;
    c. The daily rate and amount paid for the rental of the room; and
    d. The number of the registration card applicable to the rental of the room.

3. Maid Reports. The operator of each hotel shall maintain dated maid reports which shall contain a list of all rooms cleaned on each day during the calendar year.

4. Receipt Book. The operator of each hotel shall maintain receipt books with a carbon copy for each receipt issued, or if the operation is computerized, a printout of all charges made on a daily basis.

5. Exemption Report. The operator of each hotel shall maintain a dated exemption report for every exemption allowed in accordance with Sections 5.06.040 of this Chapter. Copies of exemption reports shall be attached to and submitted with the monthly tax return. Said exemption report shall contain, at a minimum, the following information:

    a. The name of at least one (1) person who will occupy, or who is entitled to occupy, the room;
    b. The total number of people who will occupy, or who is entitled to occupy, the room;
    c. The identification of each room by number;
    d. The date the occupancy commences and the expected date of the departure of the transients; and
    e. The applicable daily rate that would have been charged had the room not been exempted.

6. Other Financial Records. After prior notification, each Operator shall maintain other financial records as the Tax Administrator may require.