



OFFICE OF THE CITY ATTORNEY  
Long Beach, California

R-17

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February 18, 2020

HONORABLE MAYOR AND CITY COUNCIL  
City of Long Beach  
California

RECOMMENDATION:

Adopt Resolution expressing intent to prioritize spending of the Transient Occupancy Tax ("TOT") increase for specific purposes, if approved by voters in the March 3, 2020 Special Municipal Election. (Citywide)

DISCUSSION:

On November 19, 2019, the Long Beach City Council approved the placement of a measure on the March 3, 2020 ballot to increase the general fund TOT by 1%, from 6% to 7%. The Council further requested that a resolution be prepared expressing its intent to prioritize spending of funds that would result from the increase, for Long Beach arts and culture programs, organizations and education, and for improvements to the Long Beach Convention and Entertainment Center.

Pursuant to your request, this office has prepared and now submits for your consideration the above-described resolution.

SUGGESTED ACTION:

Approve recommendation.

Very truly yours,

CHARLES PARKIN, City Attorney

By

AMY R. WEBBER  
Deputy City Attorney

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1 RESOLUTION NO.

2  
3 A RESOLUTION OF THE CITY COUNCIL OF THE  
4 CITY OF LONG BEACH EXPRESSING ITS INTENT TO  
5 PRIORITIZE SPENDING OF FUTURE TRANSIENT  
6 OCCUPANCY (HOTEL) TAX REVENUES FOR SPECIFIC  
7 PURPOSES

8  
9 WHEREAS, pursuant to Section 3.64.035 of Chapter 3.64 of Title 3 of the  
10 Long Beach Municipal Code, the City currently imposes a general purpose Transient  
11 Occupancy Tax ("TOT") at the rate of six percent (6%) upon guests of hotels and other  
12 transient accommodations within the City; the revenues from which are deposited in the  
13 City's General Purpose Fund and may be used for general City services; and

14 WHEREAS, the general purpose TOT was separately adopted and is in  
15 addition to the City's special purpose TOT (LBMC Section 3.64.030), which is also  
16 imposed at the rate of six percent (6%), the revenues from which are deposited in the  
17 City's "Special Advertising and Promotion (SAP) Fund" which is dedicated to support the  
18 advertising and promotion of the City; and

19 WHEREAS, pursuant to City Charter and California Elections Code §9222,  
20 the City Council placed a measure on the March 3, 2020 Special Municipal Election ballot  
21 proposing an increase in the general purpose TOT rate from six percent (6%) to seven  
22 percent (7%); and

23 WHEREAS, the proposed measure is a general tax, the revenue of which  
24 will be placed in the City's general fund and will be used to pay for important general City  
25 services; and

26 WHEREAS, the general fund provides funding for community arts, music,  
27 cultural programs and organizations, local museums and theaters, student arts education  
28 programs, and for the Long Beach Convention and Entertainment Center, as well as for

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1 other important general City services; and

2 WHEREAS, the City Council desires to adopt this resolution expressing its  
3 intent, if Long Beach voters approve the general purpose TOT rate increase from 6% to  
4 7% as proposed in the measure, to commit to spend the additional TOT revenue  
5 generated by the rate increase for various purposes, with priorities as identified herein;

6 NOW, THEREFORE, the City Council of the City of Long Beach resolves as  
7 follows:

8 Section 1. Findings. The City Council finds that all of the preceding  
9 recitals are true and correct.

10 Section 2. Priorities for Spending Additional TOT Revenue Generated by  
11 1% Rate Increase. The City Council hereby expresses its intent, if the general purpose  
12 TOT rate increase is enacted by the voters, to prioritize spending of revenue generated  
13 by the rate increase for the following purposes:

14 A. Arts Funding: Future TOT revenue may provide funding for  
15 community arts, music, cultural programs and organizations, local  
16 museums and theaters, student arts education programs, arts management  
17 and administration. Organizations that may benefit include the International  
18 City Theater, the Long Beach Camerata Singers, the Long Beach Museum  
19 of Art, the Long Beach Opera, the Long Beach Playhouse, the Long Beach  
20 Symphony, the Museum of Latin American Art, Musica Angelica, Musical  
21 Theatre West, and other organizations as determined by the City Council  
22 through the annual budget process.

23 B. Long Beach Convention and Entertainment Center: Future  
24 TOT revenue may also be spent on the costs of improving and maintaining  
25 the Long Beach Convention and Entertainment Center.

26 Section 3. TOT Rate Increase Measure Not Deemed a Special Tax. The  
27 adoption of this Resolution shall not be construed, and it is not the City Council's intent,  
28 to convert the proposed TOT rate increase measure into a "special tax", as that term is

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1 defined by Article XIIC §1(d) of the California Constitution, California Government Code  
2 §§ 53721 and 53724, or any combination thereof. Although this Resolution expresses  
3 the intent of the current City Council to spend future TOT revenues for certain priorities,  
4 this Resolution is non-binding on any future or subsequently constituted City Council, and  
5 the TOT measure shall remain a "general tax" as that term is defined in Article XIIC §1(a)  
6 of the California Constitution.

7 Section 4. This resolution shall take effect immediately upon its adoption  
8 by the City Council, and the City Clerk shall certify the vote adopting this resolution.

9 I hereby certify that the foregoing resolution was adopted by the City  
10 Council of the City of Long Beach at its meeting of \_\_\_\_\_, 2020,  
11 by the following vote:

12 Ayes: Councilmembers: \_\_\_\_\_

13 \_\_\_\_\_

14 \_\_\_\_\_

15 \_\_\_\_\_

16 Noes: Councilmembers: \_\_\_\_\_

17 \_\_\_\_\_

18 Absent: Councilmembers: \_\_\_\_\_

19 \_\_\_\_\_

20 Recusal(s) Councilmembers: \_\_\_\_\_

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City Clerk