

**ORDINANCE NO. 3696**  
**ORDINANCE OF THE MARIN COUNTY BOARD OF SUPERVISORS**  
**AMENDING SECTION 3.05.130 AND 3.05.150 OF THE UNIFORM TRANSIENT**  
**OCCUPANCY TAX OF THE MARIN COUNTY CODE, AND ADDING SECTION 3.05.135**

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The Board of Supervisors of the County of Marin ordains as follows:

**Section 1. Findings.**

The Board makes the following findings in support of this ordinance:

1. Rentals of dwelling units that are advertised and rented for periods lasting less than 30 days are subject to the County of Marin Transient Occupancy Tax. Common examples include renting a motel, inn, house, apartment or room for a week or weekend for a short stay or for several weeks associated with business travel or longer vacations. Commonly, these rentals are offered and rented through online hosting platforms such as Airbnb, VRBO, and HomeAway.
2. The short-term rental industry has experienced tremendous growth in the last ten years for single family dwellings through online hosting platforms. Fairness and equity requires that everyone required to collect and remit the Transient Occupancy Tax should do so. Therefore, enforcement rules for collecting and remitting the tax should ensure compliance for all advertisers of rental dwellings, not just traditional businesses such as motel and inns.
3. The Tax Collector is responsible for the administration and collection of the County's Transient Occupancy Tax. Operators of motels, inns, houses or other short-term rentals, or other establishments located in the unincorporated areas of the County and who charge a fee to guests in exchange for lodging, are required to collect the tax on behalf of the County and to remit the tax to the Tax Collector.
4. Providing the Tax Collector with multiple enforcement mechanisms will allow the Tax Collector to pursue compliance with the Transient Occupancy Tax Ordinance from all Operators required to collect and remit the tax.

**Section 2. Addition to Marin County Code, Section 3.05.0130.**

The Marin County Code is amended to add Section 3.05.130, as follows:

**3.05.130 - Actions to collect.**

(a) Any tax required to be paid by a transient under the provisions of this chapter shall be deemed a debt owed by the transient to the county. Any such tax collected by an operator which has not been paid to the county shall be deemed a debt owed by the operator to the county. Any person owing money to the county under the provisions of this chapter shall be liable to an action brought in the name of the county for the recovering of such amount.

(b) If any person fails to pay any taxes, penalty or interest owed to the County under this chapter when due, the tax collector may, within four years from date payment was first due, record a certificate of taxes, penalty and interest due with the Marin County Recorder. The certificate

shall state the amount of tax, penalties and interest due, the operator's name and last known address, and that the tax collector has determined the amount due pursuant to this chapter. From the time the certificate is recorded the amount due at the time the certificate is recorded plus any accrued interest constitutes a lien upon all real and personal property located in Marin County owned by the operator named in the certificate. The lien also attaches to any property the operator acquires after the certificate is recorded until the lien expires. The lien has the force, effect and priority of a judgment lien and shall continue for 10 years from the time the certificate is filed unless the lien is released or discharged.

(c) At any time within the three years after the tax collector has recorded a certificate under subsection (b) the tax collector may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the County under this chapter. The warrant shall be directed to any sheriff and shall have the same effect as a writ of execution. The warrant shall be levied and sale made pursuant to it in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. The tax collector may pay or advance to the sheriff the same fees, commissions and expenses for his services as are provided by law for similar services pursuant to a writ of execution.

### **Section 3. Addition to Marin County Code, Section 3.05.0135.**

The Marin County Code is amended to add Section 3.05.135, as follows:

#### **3.05.135 – Duties and Liability of Purchaser.**

(a) If an operator who is liable for taxes, penalties or interest under this chapter sells, transfers or otherwise disposes of its interest in a hotel, the purchaser shall notify the tax collector of the date of sale at least 30 days before the sale or, if the agreement to sell the hotel provides for a sale date sooner than 30 days, the purchaser shall notify the tax collector immediately after entering the sales agreement. The purchaser shall withhold a portion of the purchase price at the time of sale that is sufficient to pay the tax collector the full amount the operator owes unless the operator produces a receipt from the tax collector showing that the tax, penalty or interest has been paid in full or produces a certificate from the tax collector stating that no amount is due.

(b) If the purchaser of a hotel fails to withhold from the purchase price an amount sufficient to pay an operator's liability for unpaid taxes, penalties or interest, the purchaser shall become jointly and severally liable for the amount owed the County by an operator. Within 90 days after the tax collector receives a written request from the purchaser for a certificate of registration the tax collector shall either issue the certificate or send notice to the purchaser of the amount that the purchaser shall pay in order for the tax collector to issue the certificate; or request the current owner of the property to make available the records for the purpose of conducting an audit regarding the transient occupancy taxes that may be due and owing. The tax collector shall complete the audit on or before 90 days after the date that the current or former owner's records are made available, and issue a tax clearance certificate within 30 days of completing the audit.

### **Section 4. Repeal of Marin County Code, Section 3.05.0150.**

The Marin County Code is amended to repeal Section 3.05.150, entitled "Violations—Misdemeanor."

If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

This ordinance shall take effect 30 days after its adoption by the Board of Supervisors.

Pursuant to CEQA Guidelines Section 15378(b)(4), adoption of this ordinance as a government funding mechanism is not a project subject to the requirements of CEQA.

AYES: SUPERVISORS Dennis Rodoni, Katie Rice, Judy Arnold, Kathrin Sears,  
Damon Connolly

NOES: NONE

ABSENT: NONE

  
PRESIDENT, BOARD OF SUPERVISORS

CLERK