

ORDINANCE NO. SCC 2022-09

**AN ORDINANCE OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SHASTA
AMENDING SECTION 3.16.030 OF THE SHASTA COUNTY CODE
TO ESTABLISH A TRANSIENT OCCUPANCY TAX EXEMPTION
FOR RELIGIOUS, CHARITABLE, OR EDUCATIONAL PURPOSES**

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

SECTION I. Amendment to Section 3.16.030 of the Shasta County Code.

Section 3.16.030 of the Shasta County Code, relating to exemptions from the County of Shasta's transient occupancy tax, is amended to read in its entirety as follows:

3.16.030 Exemptions.

- A. No tax shall be imposed upon any person as to whom, or any occupancy as to which, it is beyond the power of the county to impose the tax herein provided.
- B. The provisions of this chapter shall not apply to occupancy at a lodging operated or used exclusively for religious, charitable, or educational purposes by an operator having qualifications for exemption from property taxes under the laws of the State of California.
- C. No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator.

SECTION II.

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance or its application to any person or circumstance is held invalid for any reason, the invalidity does not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable. The Board of Supervisors hereby declares that it would have passed this Ordinance and every section, subsection, sentence, clause, phrase, or provision thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or provisions be declared unconstitutional or invalid.

SECTION III.

All former ordinances and resolutions, or parts thereof, conflicting or inconsistent with the provisions of this ordinance are hereby superseded by this Ordinance. The

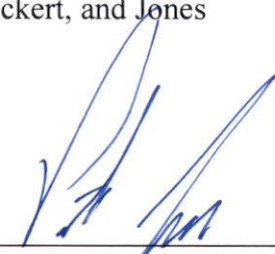
adoption of this Ordinance shall not in any manner affect any action or prosecution for violation of ordinances, which violations were committed prior to the effective date hereof, be construed as a waiver of any license, fee, or penalty required by or resulting from any such ordinance, or affect the validity of any bond (or cash deposit in lieu thereof) required to be posted, filed, or deposited pursuant to such ordinance.

SECTION IV.

This Ordinance shall take effect and be in full force and effect 30 days after its passage. The Clerk shall cause this Ordinance to be published as required by law.

DULY PASSED AND ADOPTED this 8th day of November, 2022, by the Board of Supervisors of the County of Shasta by the following vote:


AYES:	Supervisors Chimenti, Garman, Rickert, and Jones
NOES:	None
ABSENT:	Supervisor Baugh
ABSTAIN:	None
RECUSE:	None



PATRICK JONES, VICE-CHAIR
Board of Supervisors
County of Shasta
State of California

ATTEST:

PATRICK J. MINTURN
Acting Clerk of the Board of Supervisors

By:  _____
Deputy