IMPARTIAL ANALYSIS BY COUNTY COUNSEL MEASURE K MONO COUNTY

Under the California Constitution and related state laws, local governments may levy a general tax if it is submitted to and approved by at least a majority of the voters within its jurisdiction.

The Mono County Board of Supervisors submitted Measure K, which, if approved, would increase the Transient Occupancy Tax ("TOT") levied in the unincorporated areas of Mono County from 12% to 15%. TOT is a tax charged to guests of hotels, motels, and similar short-term lodging who stay for a period of less than 30 days. Hotel and other transient accommodation operators collect the TOT when guests pay for their accommodations and transmit that TOT to Mono County.

The TOT increase proposed by Measure K is a general tax, meaning that the revenue generated by the tax would be deposited into the Mono County general fund and may be used for any general governmental purpose. These include, but are not limited to, essential county services such as development of affordable housing, public health and healthcare services, emergency response, street maintenance and repair, public safety, and economic development.

Currently, TOT generates approximately \$4,400,000 in general fund revenues for Mono County. Measure K, if passed by a majority of voters, would generate approximately \$1,100,000 in additional general fund revenue annually.

A "yes" vote on Measure K is a vote to increase the Transient Occupancy Tax rate charged to hotel and transient lodging guests in unincorporated Mono County from 12% to 15%.

A "no" vote on Measure K is a vote to leave the Transient Occupancy Tax rate at 12%.

The above statement is an impartial analysis of Measure K submitted by the Office of the Mono County Counsel.