

**IMPARTIAL ANALYSIS  
BY THE CITY ATTORNEY  
MEASURE L**

Measure L would increase the City of Sausalito's Transient Occupancy Tax (TOT) from 12% to 14%. TOT is often called a hotel tax and is paid by visitors who occupy a hotel, motel, inn or other form of transient lodging in the City on a short-term basis of 30 days or less. Measure L must be approved by a majority of the votes cast on the ballot proposition.

TOT payments are collected from the visitors by the property "operators" who then remit the amounts to the City.

TOT is a general tax; the revenue raised from the tax goes into the City's general fund and may be used for any legal governmental purpose. The general fund pays for City services such as police protection, congestion management, street maintenance, parks and recreation services, and general municipal services to the public. An increase in the TOT from 12% to 14% is estimated to generate an additional \$300,000 in tax revenue per year. If this measure does not pass, the TOT will continue to be collected at its current rate of 12%.

Ordinance 1265 was approved for placement on the ballot as Measure L by the City Council of the City of Sausalito on July 31, 2018. If adopted, Measure L will continue in effect until repealed by the City Council or City voters.

A YES vote approves the measure.

A NO vote rejects the measure.

/s/ Mary Anne Wagner  
City Attorney of Sausalito