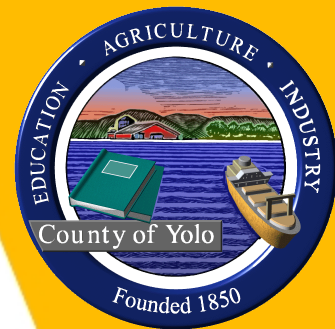


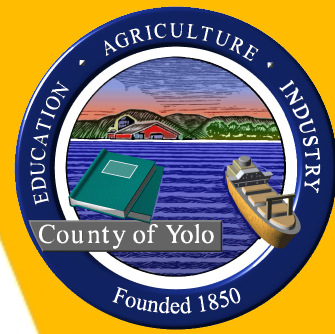
Transient Occupancy Tax Ordinance Amendment

**Yolo County Administrator's Office
May 26, 2026**



Transient Occupancy Tax

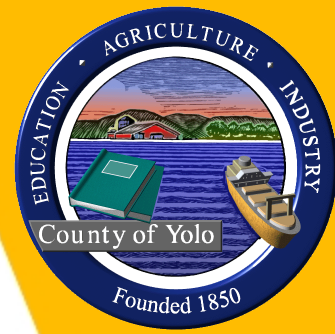
- Tax on lodging night stays of a 30-day duration or less
- Current Yolo TOT rate is 8%; surrounding jurisdictions at 12%
- Increase from 8% to 12% estimated to generate additional \$250k annually
- In order to increase/amend ordinance countywide vote required; simple majority (50%+1) required to pass
- Staff can return on June 2 with resolution to place on November 3, 2026 ballot



Draft Ballot Question

YOLO COUNTY UNINCORPORATED AREA HOTEL TAX

To fund local programs and services – such as maintaining health and human services program levels, enhancing public safety, and supporting emergency preparedness – shall the ordinance increasing Yolo County’s Transient Occupancy Tax, which is paid only by hotel/lodging/short-term rental guests in unincorporated areas (excluding cities), from 8% to 12% of the total rent charged, providing approximately an additional \$250,000 annually until ended by voters, be adopted?



Requested Action and Next Steps

- Introduce by title and waiver first reading of the amended ordinance
- Consider and provide feedback on draft ballot question
- Next Step: adopt ordinance and approve resolution to place on November 3, 2026 ballot (June 2 BOS meeting)