

EXHIBIT A

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE ADOPTED BY THE VOTERS OF THE CITY OF MERCED  
AMENDING SECTION 3.08.030 OF THE MERCED MUNICIPAL CODE TO  
INCREASE THE RATE OF THE EXISTING CITY OF MERCED TRANSIENT  
OCCUPANCY TAX FROM 10% to 12%

THE VOTERS OF THE CITY OF MERCED DO HEREBY ORDAIN AS FOLLOWS:

**Section 1.** Section 3.08.030 of Chapter 3.08, Title 3 of the Merced Municipal Code is hereby amended to read as follows (additional text underlined, deleted text ~~struck through~~):

**“3.08.030        Amount and payment.**

“For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of ~~ten~~ twelve percent (12%) of the rent charged by the operator. Such tax constitutes a debt owed by the transient to the city which is extinguished only by payment to the operator or to the city. The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If, for any reason the tax due is not paid to the operator of the hotel, the finance officer may require that such tax shall be paid directly to the finance officer.”

**Section 2.    Intended Amendment.** It is the intent of the voters to amend Section 3.08.030 only as specified in this Ordinance to increase the rate of the existing Merced transient occupancy tax in Chapter 3.08 of Title 3 of the Merced Municipal Code. Pursuant to Elections Code Section 9217, the City Council may amend the provisions of this Ordinance, except that no such amendment that has the effect of increasing the rate of this tax above the rate approved in this Ordinance shall be effective without voter approval. Except as specifically amended in this Ordinance, the remaining provisions of Chapter 3.08, Title 3 shall remain in full force and effect.

**Section 3.    Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance, the remainder of Chapter 3.08, Title 3, and the application of such provision to other persons or circumstances shall not be affected thereby.

**Section 4.    Effective Date and Termination.** This Ordinance shall take effect ten days following approval by the voters and shall remain in effect until repealed or amended by the voters of the City of Merced.

**APPROVED** at a regular meeting of the City Council of the City of Merced on this \_\_\_\_ day of July, 2024 and

**PASSED AND ADOPTED** by the voters of the City of Merced, State of California, at the General Municipal Election held on November 5, 2024.

APPROVED:

\_\_\_\_\_  
Mayor

ATTEST:  
D. SCOTT MCBRIDE, CITY CLERK

BY: \_\_\_\_\_  
Assistant/Deputy City Clerk

(SEAL)

APPROVED AS TO FORM:

BY: \_\_\_\_\_  
City Attorney                      Date