

SUPREME COURT  
**FILED**

No. S218400  
2d. Civil No. B243800

JUN - 9 2014

IN THE SUPREME COURT OF CALIFORNIA

Frank A. McGuire Clerk

In Re Coordinated Proceeding Special Title (Rule 3.550(c))  
TRANSIENT OCCUPANCY TAX CASES

Deputy

CITY OF SAN DIEGO, CALIFORNIA,

*Appellant,*

v.

HOTELS.COM, L.P., et al.,

*Respondents.*

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Appeal from the Los Angeles County Superior Court  
Hon. Elihu M. Berle, Judge, Case Number: GIC861117  
(Judicial Council Coordination Proceedings No. JCCP4472)

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**PETITIONER'S RENEWED AND SUPPLEMENTAL  
REQUEST TO TAKE JUDICIAL NOTICE;  
MEMORANDUM OF POINTS AND AUTHORITIES;  
[PROPOSED] ORDER**

[Filed Concurrently with Reply to Opposition to Petition for Review]

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*Attorneys for Petitioner, CITY OF SAN DIEGO, CALIFORNIA*

**RENEWED AND SUPPLEMENTAL REQUEST TO TAKE  
JUDICIAL NOTICE**

On May 6, 2014, petitioner City of San Diego (the “City”) filed a request for judicial notice (“RJN”) under California Rules of Court, rule 8.252(a)(2) in connection with the Petition for Review that it filed that same day. The RJN requested that this Court take judicial notice of certain coordination orders issued in the coordinated transient occupancy tax (“TOT”) cases, as well as a list of transit occupancy tax laws (“TOT laws”) issued by 472 California cities and counties. The pertinent list of ordinances was attached as Exhibit “T” to the RJN.

Respondents Hotels.com, LP, et al. (the OTCs) have opposed judicial notice of the list of ordinances. According to the OTCs, judicial notice should not be taken because (they assert) the City should have appended copies of each of the relevant TOT laws, rather than simply citing and providing a list of those laws and a description of the pertinent language in each. (Opposition, p. 1.)

The City did not attach copies of the ordinances to its RJN because it seemed impractical to flood this Court with the large volume of documentation involved. (See Cal. R. Ct., rule 8.252 (a)(3).) Rather than haggle over whether the prior RJN sufficed to provide a basis for judicial notice of the TOT laws that are a subject of that motion, the City has decided to file this Renewed And Supplemental Request For Judicial Notice, containing a new Exhibit “J” that includes true and correct copies of

all of the relevant TOT laws, arranged alphabetically by county and then alphabetically by city within each county. The City asks the Court to take judicial notice of each and all of those TOT laws, which are appended as Exhibit “J.”

The materials appended as Exhibit “J” are relevant to the City’s Petition because they support the City’s assertion that the relevant language in the City’s TOT ordinance has been echoed in the TOT laws of over 400 other cities and counties. Because of this ubiquitous language, the TOT-interpretation issue presented in this case necessarily will have an impact on those over 400 other California cities and counties.

This Request is based on Evidence Code sections 451, 452, 453, 455, and 459, the accompanying Memorandum of Points and Authorities and Declaration of Cynthia E. Tobisman, the previously-filed Request for Judicial Notice, the Petition for Review, and all the briefs filed in this matter.

DATED: June 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO  
CITY ATTORNEY**

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Jon E. Taylor, Esq.

**KIESEL BOUCHER LARSON LLP**

William L. Larson, Esq.

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Laura Baughman, Esq.

Thomas M. Sims, Esq.

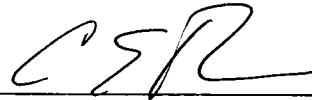
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By:



\_\_\_\_\_  
Cynthia E. Tobisman

Attorneys for Petitioner,  
CITY OF SAN DIEGO, CALIFORNIA

## MEMORANDUM OF POINTS AND AUTHORITIES

A reviewing court must take judicial notice of the enactments of any public entity pursuant to Evidence Code section 451, subdivision (a). Specifically, that statute requires a reviewing court must take judicial notice of any “public statutory law of this state.” (Evid. Code, § 451, subd. (a) [“Judicial notice shall be taken of the following: (a) The decisional, constitutional, and public statutory law of this state . . . .”].) Thus, the Court must judicially notice the TOT laws of the California cities and counties, which laws are appended in Exhibit “J.”

In addition to this mandatory requirement, judicial notice can also be granted in the exercise of discretion. In this regard, Evidence Code section 452 provides: “Judicial notice may be taken of the following matters to the extent that they are not embraced within Section 451 . . . (b) Regulations and legislative enactments issued by or under the authority of the United States or any public entity in the United States.”

Under these provisions, the Court is both compelled to take and should in the exercise of its discretion, take judicial notice of the TOT laws appended at Exhibit “J.” The reason: Review of the TOT laws compiled in Exhibit “J” reveals, conclusively, that the pertinent language of such laws is identical or functionally identical to the TOT law involved in this case and, thus, that proper interpretation of the San Diego ordinance transcends this case, presenting an issue of extreme statewide importance to each of the public entities having common language and, more importantly, to the

residents of those entities. (See Tobisman Decl., paras. 2-4.) Indeed, as Exhibit “J” demonstrates, of the 472 California cities and counties with TOT laws, over 400 have enacted TOT laws containing identical or substantially identical taxing language and related definitions as that adopted by the City. (*Ibid.*)

The City makes this request solely for the purpose of allowing the Court to have, at its fingertips, the benefit of the comprehensive research that demonstrates, beyond doubt, that the issue presented here impacts more than 400 California public entities and their residents. This, together with the huge number of dollars involved, establishes that the issue presented here is, indeed, one of immense statewide importance.

For these reasons, as well as those stated below, the City requests that its requests for judicial notice be granted.

DATED: June 6, 2014

Respectfully Submitted,

**OFFICE OF THE SAN DIEGO  
CITY ATTORNEY**

Daniel F. Bamberg, Esq.

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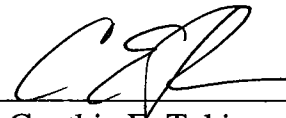
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By: \_\_\_\_\_



Cynthia E. Tobisman

Attorneys for Petitioner,  
CITY OF SAN DIEGO, CALIFORNIA



## **DECLARATION OF CYNTHIA TOBISMAN**

I, Cynthia E. Tobisman, declare:

1. I am an attorney licensed to practice law in the state of California and a partner in the law firm of Greines, Martin, Stein & Richland LLP. The firm specializes in appellate practice and represents appellant City of San Diego (“City”) in connection with its Petition for Review (“Petition”).

2. As described more fully in paragraph 4 below, Exhibit “J,” attached to this Renewed And Supplemental Request For Judicial Notice, are true and correct copies of all of the TOT laws of the cities and counties in California, arranged alphabetically by county and then alphabetically by city within each county. As described more fully in paragraph 3 below, these TOT laws are relevant to the issues addressed in the City’s Petition for Review and will be of assistance to this Court as it considers the City’s assertion that interpretation of the TOT ordinance language at issue here is a matter of enormous statewide importance because substantially identical tax-imposition language and key definitions (i.e., of “rent” and “occupancy”) appear in the TOT laws of over 400 other California cities and counties.

3. Our research has disclosed that 416 cities and 56 counties—a total of 472 public entities—have TOT laws that tax customers for their occupancy of hotel rooms. The vast majority of these TOT laws, enacted

by over 400 public entities, are substantially identical to the San Diego ordinance language at issue in the present case. Specifically:

**a. The Tax-Imposition Language.**

**First:** Like the City of San Diego's TOT laws, 361 (86.77%) of 416 city ordinances and 49 (87.50%) of 56 county ordinances contain identical or nearly identical language as to the basis for tax imposition: "*For the privilege of occupancy in any hotel each transient is subject to and shall pay a tax in the amount of [x percent] of the rent charged by the operator.*" (Emphasis added.) (See Agoura Hills Mun. Code, § 6500; Alameda Mun. Code, § 3-61.1; Albany Mun. Code, § 3.14.010; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador City Mun. Code, § 3.16.010; Anderson Mun. Code, § 3.40.010; Antioch Mun. Code, § 3-5.301; Arcadia Mun. Code, § 2661; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.010; Artesia Mun. Code, § 3-5.301; Atascadero Mun. Code, § 3-3.01; Atwater Mun. Code, § 3.48.010; Auburn Mun. Code, § 33.185; Azusa Mun. Code, § 70-156; Code of Baldwin Park, § 35.060; The Code of the City of Banning, Cal., 1965, § 3.16.010; Barstow Mun. Code, § 3.16.010; Beaumont Mun. Code, § 3.28.010; Bell Gardens Mun. Code, § 3.24.010; Bell Mun. Code, § 3.24.010; Bellflower Mun. Code, § 3.16.010; The Belmont City Code, § 23-63; Benicia Mun. Code, § 3.24.010; Berkeley Mun. Code, § 7.36.010; Beverly Hills Mun. Code, § 3-1-301; Big Bear Lake Mun. Code, § 3.20.010; Bishop Mun. Code, § 3.20.010; Blythe Mun. Code, § 3.20.010; The Code of the City of Brawley, Cal., 1956, § 24.55;

Brea City Code, § 3.16.010; Brentwood Mun. Code, § 3.20.010; Brisbane Mun. Code, § 3.24.010; Buena Park City Code, § 3.16.010; Calabasas Mun. Code, § 3.16.010; Calexico Mun. Code, § 3.24.010; California City Mun. Code, § 3-2.301; Calimesa Mun. Code, § 3.45.010; City of Calistoga Mun. Code (2003 Edition), § 3.16.010; Camarillo Mun. Code, § 3.16.010; Campbell Mun. Code, Revised, § 3.34.010; Carlsbad Mun. Code, § 3.12.010; Carmel-by-the-Sea Mun. Code, § 3.32.010; Carpinteria Mun. Code, § 3.20.010; Carson Mun. Code, § 6400; Cathedral City Mun. Code, § 3.24.005; Ceres Mun. Code, § 3.24.010; Chico Mun. Code, § 3.52.010; Chino Hills Mun. Code, § 3.32.010; Chino Mun. Code, § 3.20.010; Chula Vista Mun. Code, § 3.40.010; Citrus Heights Code, § 86-101; Claremont Mun. Code, § 3.28.010; Clayton Mun. Code, § 3.28.010; Clearlake Mun. Code, 1986, § 3-3.1; Cloverdale Mun. Code, § 3.44.010; Coachella Mun. Code, § 4.28.010; Coalinga Mun. Code, § 3-7.01; Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.010; Colusa City Code, § 8-37; Commerce Mun. Code, § 3.10.010; Compton Mun. Code, 1985, § 3-2.1; Concord Mun. Code, § 3.15.210; Corcoran City Code, § 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code, § 3.34.010; Corte Madera Mun. Code, § 3.08.010; Costa Mesa Mun. Code, § 16-62; Cotati Mun. Code, § 3.12.010; Covina Mun. Code, § 3.16.010; The Code of the City of Culver City, Cal., § 11.02.100; Cupertino Mun. Code, § 3.12.010; Daly City Mun. Code, § 3.32.010; Dana Point Mun. Code, § 3.25.010; Danville Mun. Code, 1990, § 3-2.1; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.010; Del Rey Oaks Mun. Code, § 3.20.010; Delano Mun.

Code, § 3.20.010; Diamond Bar City Code, § 3.16.010; Dinuba Mun. Code, § 3.16.010; Dixon Mun. Code, § 4.06.010; Downey Mun. Code, § 6125; Duarte Mun. Code, § 3.05.010; Dublin Mun. Code, § 3.16.010; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.010; El Cajon Mun. Code, § 3.44.010; El Centro City Code, § 25-57; El Cerrito Mun. Code, § 4.28.010; El Monte Mun. Code, § 3.16.010; El Paso de Robles Mun. Code, § 5.06.010; El Segundo City Code, § 3-4-1; Elk Grove Mun. Code, § 3.08.010; Emeryville Mun. Code, § 3-3.401; Encinitas Mun. Code, § 3.12.010; Escalon Mun. Code, § 3.16.010; Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.010; Eureka Mun. Code, § 35.070; Exeter Mun. Code, § 3.24.010; Fairfax Town Code, § 3.32.010; Fairfield, City Code, 1960, § 18.12; Ferndale Bus. Ord. Code, § 12.01; Fillmore Mun. Code, § 3.12.005; Folsom Mun. Code, § 3.14.010; The Code of the City of Fontana, Cal., § 10-221; Fort Bragg Mun. Code, § 3.12.010; Fortuna Mun. Code, § 3.12.010; Fremont Mun. Code, § 3.10.260; Fullerton Mun. Code, § 4.92.010; Galt Mun. Code, § 3.36.010; Garden Grove Mun. Code, Vol. I, § 3.12.010; Gardena Mun. Code 1993, § 3.16.010; Gilroy City Code, § 25A.1; Glendale Mun. Code, § 4.32.010; The Glendora Mun. Code—1967, § 5.20.010; Goleta Mun. Code, § 3.06.010; Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.010; Gridley Mun. Code, § 3.40.010; Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.010; Hanford Mun. Code, § 3.24.010; Hawaiian Gardens Mun. Code, § 5.95.010; Hawthorne Mun. Code, § 3.40.010; Hayward Mun. Code, § 8-4.00; City of Healdsburg Mun.

Code, § 3.12.010; Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.101; Hermosa Beach Mun. Code, § 3.32.010; Hesperia Mun. Code, § 3.10.010; Highland Mun. Code, § 3.20.010; Hollister Mun. Code, § 3.32.010; Holtville Mun. Code, § 3.16.010; Huntington Beach Mun. Code, § 3.28.010; Huntington Park Mun. Code, § 3-8.01; Huron Mun. Code 1995, § 3.16.010; Imperial Beach Mun. Code, § 3.24.010; Code of Indio, § 34.35; Industry Mun. Code, § 3.36.010; Inglewood Mun. Code, § 9-56; Ione Mun. Code, § 3.16.010; Irvine Mun. Code, § 2-9-401; Jackson Mun. Code, § 3.24.010; King City Mun. Code, § 3.12.010; Kingsburg Mun. Code, § 3.16.010; La Mesa Mun. Code, § 6.09.010; La Mirada Mun. Code, § 3.06.010; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.010; La Verne Mun. Code, § 3.16.010; Laguna Beach, § 5.05.010; City of Laguna Hills Mun. Code, § 3-24.010; Laguna Niguel Mun. Code, § 3-5-1; Laguna Woods Mun. Code, § 3.14.010; Lake Elsinore Mun. Code, 1987, § 3.32.010; Lakeport Mun. Code, § 3.20.010; Lakewood Mun. Code, § 6901; Lancaster Mun. Code, § 3.16.010; Larkspur Mun. Code, § 3.12.010; Lathrop Mun. Code, § 3.16.010; Lawndale Mun. Code, § 3.24.010; Lemon Grove Mun. Code, § 3.20.010; Lemoore Mun. Code, § 3-3B-1; Lindsay Mun. Code, § 5.24.010; Livermore Mun. Code, § 3.12.010; Livingston City Code, § 3-15-1; Lodi Mun. Code, § 3.12.010; Loma Linda Mun. Code, § 3.12.010; Lomita Mun. Code, § 7-2.01; The Lompoc Mun. Code, § 3.12.010; Loomis Mun. Code, § 3.20.010; Los Alamitos Mun. Code, § 3.16.010; Los Altos Mun. Code, § 3.36.010; Los Angeles Mun. Code, § 21.7.1; Los Banos Mun. Code, § 3-13.01; The Los Gatos Town

Code, § 25.30.010; Madera City Mun. Code, § 8-4.01; Malibu Mun. Code, § 3.24.010; Town of Mammoth Lakes Mun. Code, § 3.12.010; Manhattan Beach Mun. Code, § 8.20.010; Manteca Mun. Code, § 3.16.010; Martinez Mun. Code, § 3.28.010; Marysville Mun. Code, § 3.12.010; Maywood Mun. Code, § 3-5.301; McFarland Mun. Code, § 3.24.010; Menlo Park Mun. Code, § 3.16.010; Merced Mun. Code, § 3.08.010; Mill Valley Mun. Code, § 5.28.010; Millbrae Mun. Code, § 3.30.010; Milpitas Mun. Code, § III-13-1.00; Mission Viejo Mun. Code, § 3.25.010; Modesto Mun. Code, § 8-2.601; Monrovia Mun. Code, § 3.44.010; Montclair Mun. Code, § 3.32.010; Montebello Mun. Code, § 3.40.010; Monterey City Code, § 35-10; Monterey Park Mun. Code, § 3.26.010; Moorpark Mun. Code, § 3.18.010; Morgan Hill Mun. Code, § 3.24.010; Mountain View City Code, § 33.1; Mt. Shasta Mun. Code, § 3.12.010; Mun. Code of Norco, § 3.36.010; Mun. Code of the City of Santa Cruz – 1995 Edition, § 3.28.010; Napa Mun. Code, § 3.20.010; National City Mun. Code, § 4.32.010; Nevada City Mun. Code, § 3.24.010; Newark Mun. Code, § 3.16.010; Newport Beach Mun. Code, § 3.16.010; The Revised General Ord. of the City of Novato, 1978, § 16-2.1; The Code of the City of Oakdale, Cal., § 11-13; Oakland Mun. & Planning Codes, § 4.24.010; Oakley Mun. Code, § 3.2.002; Oceanside City Code, § 34.13; Ojai Mun. Code, § 8-1.401; Ontario Mun. Code, § 3-6.01; Orange Mun. Code, § 5.16.010; Orinda Mun. Code, § 3.12.010; Orland Mun. Code, § 3.12.010; The Code of the City of Oroville, Cal., § 24-102; The Code of the City of Oxnard, Cal., § 13-15; Pacifica Mun. Code, § 3-7.01; Palo Alto Mun. Code, § 2.33.010; Paradise Mun.

Code, § 3.24.010; Paramount City Code, § 40-16; Parlier Mun. Code, § 3.20.010; Pasadena Mun. Code, § 4.44.010; Patterson Mun. Code, § 3.68.010; Perris Mun. Code, § 3.24.010; Petaluma Mun. Code, § 4.24.010; Pico Rivera Mun. Code, § 3.36.010; Pinole Mun. Code, § 3.24.010; Pismo Beach Mun. Code, § 3.20.010; Pittsburg Mun. Code, § 3.12.010; Placentia Mun. Code, § 3.20.010; City Code of the City of Placerville, § 5-16-1; Pleasant Hill Mun. Code, § 5.30.010; Pleasanton Mun. Code, § 3.20.010; Plymouth Mun. Code, § 3.30.010; Point Arena Mun. Code, § 3.30.010; Pomona City Code, § 50-81; Port Hueneme Mun. Code, § 2716; Porterville City Code, § 22-10; Portola Mun. Code, § 3.20.010; Poway Mun. Code, § 3.16.010; Rancho Cordova Mun. Code, § 3.08.010; Rancho Cucamonga Mun. Code, § 3.40.010; Rancho Mirage Mun. Code, § 3.24.010; Rancho Palos Verdes Mun. Code, § 3.16.010; Code for the City of Red Bluff, § 21.20; Redding Mun. Code, § 4.12.010; Redlands Mun. Code, § 3.24.010; Redondo Beach Mun. Code, § 8-2.01; Redwood City Code, § 32.70; Reedley City Code, § 3-7-1; Rialto Mun. Code, § 3.08.010; The Mun. Code of the City of Richmond, § 7.88.010; Ridgecrest Mun. Code, § 3-4.101; Rio Dell Mun. Code, § 3.15.010; Rio Vista Mun. Code, § 3.20.010; Ripon Mun. Code, § 3.16.010; City Code of Riverbank, § 34.45; Riverside Mun. Code, § 5.32.010; Rocklin Mun. Code, § 5.24.010; Rohnert Park Mun. Code, § 3.24.010; Rosemead Mun. Code, § 3.16.010; Roseville Mun. Code, § 4.24.010; Sacramento City Code, § 3.28.010; San Bernardino Mun. Code, § 3.55.010; San Bruno City Code, § 3.32.010; San Buenaventura Mun. Code, § 4.115.010; San Carlos Mun. Code, § 3.24.010; San Diego Mun. Code, §

35.0101; San Dimas Mun. Code, § 3.20.010; San Gabriel Mun. Code, § 35.055; San Jacinto Mun. Code, § 3.20.010; San José Mun. Code, § 4.72.010; San Juan Bautista Mun. Code, § 3-4-100; San Juan Capistrano Mun. Code, § 3-3.601; San Leandro City Charter, § 2-10-100; San Luis Obispo Mun. Code, § 3.04.010; San Marcos Mun. Code, § 3.16.010; San Mateo Mun. Code, § 3.56.010; San Pablo Mun. Code, 1980, § 3.28.005; San Rafael Mun. Code, § 3.20.010; San Ramon Mun. Code, § A9-21; Sanger City Code, § 66-126; Santa Ana Mun. Code, § 35-125; Santa Barbara Mun. Code, § 4.08.010; Santa Clara City Code, § 3.25.010; Santa Clarita Mun. Code, § 3.34.010; Code of Santa Fe Springs, § 35.030; Santa Maria Mun. Code, § 3-9.01; Santa Paula Mun. Code, § 37.65; Santa Rosa City Code, § 3-28.010; Saratoga City Code, § 5-25.010; Scotts Valley Mun. Code, § 3.24.010; Seal Beach Mun. Code, § 4.35.005; Seaside Mun. Code, § 3.24.010; Sebastopol Mun. Code, § 3.12.010; City Code of the City of Selma, § 5-15-1; City of Shasta Lake Mun. Code, § 3.20.010; Signal Hill Mun. Code, § 3.16.010; Simi Valley Mun. Code, § 3-5.301; Solana Beach Mun. Code, § 3.36.010; Soledad Mun. Code, § 3.16.010; Sonoma Mun. Code, § 3.16.010; Sonora Mun. Code, § 3.20.010; South Gate Mun. Code, § 2.74.010; South San Francisco Mun. Code, § 4.20.010; The St. Helena Mun. Code, § 3.28.010; Stanton Mun. Code, § 5.12.010; Stockton Mun. Code, § 3.28.010; Sunnyvale Mun. Code, § 3.16.010; The Susanville Mun. Code, § 3.20.010; Taft Mun. Code, § 4-10-1; Temecula Mun. Code, § 3.20.010; Temple City Mun. Code, § 5350; Thousand Oaks Mun. Code, § 3-14.01; Torrance Mun. Code, § 222.1.1; Tracy Mun. Code, § 8.08.140;



Trinidad Mun. Code, § 3.20.010; Truckee Mun. Code, § 3.24.010; Tulare Mun. Code, § 5.68.010; Turlock Mun. Code, § 3-6-01; Tustin City Code, § 2701; Twentynine Palms City Code, § 3.24.010; Ukiah City Code, § 1750; Union City Mun. Code, § 3.18.010; Upland Mun. Code, § 3.12.010; Vacaville Mun. Code, § 3.16.010; Vallejo Mun. Code, § 3.19.010; Visalia Mun. Code, § 3.28.010; Vista Mun. Code, § 3.24.010; Walnut Creek Mun. Code, § 8-3.01; Wasco Mun. Code, § 3.20.010; Waterford Mun. Code, § 3.44.010; Watsonville Mun. Code, § 3-6.301; Weed Mun. Code, § 3.28.010; West Hollywood Mun. Code, § 3.32.010; City of West Sacramento Mun. Code, § 3.28.010; Westlake Village Mun. Code, § 6.4.005; Westminster Mun. Code, § 5.14.010; Wheatland Mun. Code, § 5.54.010; Whittier Mun. Code, § 3.20.010; Wildomar Mun. Code, § 3.36.010; Williams Mun. Code, § 3.24.010; Willits Mun. Code, § 3.28.010; Willows Mun. Code, § 3.25.010; Code of the Town of Windsor, § 2-3-100; Woodlake Mun. Code, § 3.16.010; The Code of the City of Woodland, Cal., 1955, § 23.47; City of Yorba Linda Mun. Code, § 3.28.010; Yountville Mun. Code, § 3.16.010; Yreka Mun. Code, § 3.12.010; Yuba City Mun. Code, § 3-6.401; Yucaipa Mun. Code, § 3.20.010; Amador County Code, § 3.16.010; Alpine County Code, § 3.16.010; Butte County Code, § 23A-1; Calveras County Code, § 3.12.010; Colusa County Code, § 18A-1; Contra Costa County Code, § 64-4.202; Del Norte County Code, § 3.08.10; El Dorado County Ord. Code, § 3.28.010; Glenn County Code, § 120.010; Humboldt County Code, § 712-1; Imperial County Code Ord., § 4.16.010; Inyo County Code, § 3.20.010; Ord. Code of Kern County, §

4.16.010; Code of Ord., Kings County, Cal., § 22-37; Lake County Code, § 18-10A; Lassen County Code, § 3.24.010; Los Angeles County Code, § 4.72.010; Madera County Code, § 3.20.010; Marin County Code, § 3.05.010; Mariposa County Code, § 3.36.010; Mendocino County Code, § 5.20.010; Merced County Code, § 5.32.010; Modoc County Code, § 3.20.010; Monterey County Code, § 5.40.010; Napa County Code of Ord., § 3.32.010; Nevada County Code, § G-V 5.1; Placer County Code, § 4.16.010; Plumas County Code, § 3-4.01; Riverside County Code, § 4.16.010; Sacramento County Code, § 3.08.010; San Benito County Code, § 5.03.050; San Bernardino County Code, § 14.0203; Ord. Code of San Joaquin County, § 3-4000; San Luis Obispo County Code, § 3.08.010; San Mateo County Ord. Code, § 5.136.010; Santa Barbara County Code, § 32-11; Santa Clara County Code, § A30-48; Shasta County Code, § 3.16.010; Siskiyou County Code, § 8-4.01; Solano County Code, § 11-20; Stanislaus County Code, § 4.04.010; Sutter County Ord. Code, § 150-010; Tehama County Code, § 4.12.010; Trinity County Code, § 3.28.010; Tulare County Code, § 1-05-1345; Tuolumne County Ord. Code, § 3.32.010; Ventura County Ord. Code, § 11211; Yolo County Code, § 3-7.01; Yuba County Ord. Code, § 5.30.010.)

**Second:** However, 55 of the 416 city ordinances (including Santa Monica and Anaheim) and 7 of the 56 county ordinances deviate from the common tax-imposition language described above, such as by not including in the definition of “rent” the phrases “for the privilege of occupancy” or “charged by the operator.” (See City of Adelanto Mun.

Code, § 3.35.010; American Canyon Mun. Code, § 3.24.010; Anaheim Mun. Code, § 2.12.000; Angels Mun. Code, § 3.12.010; Town of Apple Valley Mun. Code, § 3.24.010; Arvin Mun. Code, § 3.28.010; Avalon Mun. Code, § 3-3.401; Bakersfield Mun. Code, § 3.40.010; Buellton Mun. Code, § 3.28.010; Burbank Mun. Code, § 2-4-601; City of Canyon Lake Mun. Code, § 3.28.010; Cerritos Mun. Code, § 3.32.010; Chowchilla Mun. Code, § 3.16.010; Clovis Mun. Code, § 3.3.401; Mun. Code for the City of Coronado, § 16.12.010; Crescent City Mun. Code, § 3.20.010; Cypress City Code, § 26-21; Mun. Code of Desert Hot Springs, § 3.20.010; Eastvale City Code, § 4.28.010; Fountain Valley Mun. Code, § 3.08.010; Fowler Mun. Code, § 3-6.01; Fresno Mun. Code, § 7-601; Greenfield Mun. Code, § 3.28.010; Indian Wells Mun. Code, § 3.12.010; Irwindale Mun. Code, § 3.14.010; La Quinta Mun. Code, § 3.24.010; Lafayette Mun. Code, § 9-501; Lake Forest Mun. Code, § 3.25.010; Long Beach Mun. Code, § 3.64.010; Maricopa Mun. Code, § 3.24.010; Marina Mun. Code, § 3.12.010; Mendota Mun. Code, § 3.28.010; Menifee Mun. Code, § 3.28.010; Moreno Valley Mun. Code, § 3.24.010; Murrieta Mun. Code, § 3.24.010; Norwalk Mun. Code, § 3.32.010; Pacific Grove Mun. Code, § 6.09.010; Palm Desert Mun. Code, § 3.28.010; Palm Springs Mun. Code, § 3.24.010; Palmdale Mun. Code, § 3.24.010; Salinas City Code, § 32-21; San Clemente Mun. Code, § 3.24.010; Sand City Mun. Code, § 3.24.010; Santa Monica Mun. Code, § 6.68.010; Santee Mun. Code, § 3.16.010; Sausalito Mun. Code, § 3.12.010; Solvang Mun. Code, § 3-2-1; South Lake Tahoe City Code, § 28A-13; Suisun City Code, § 5.06.010; Tehachapi

Mun. Code, § 3.24.010; Tiburon Mun. Code, § 7-1; Victorville Mun. Code, § 3.12.010; Walnut City Code, § 32-1; West Covina Mun. Code, § 21-43; Town of Yucca Valley Mun. Code, § 3.24.010; Alameda County Code of Ord., § 2.132.010; Mono County Code, § 3.28.010; San Diego County Code, § 22.201; San Francisco County Bus. & Tax Reg. Code, § 501; Santa Cruz County Code, § 4.24.010; Sierra County Code, § 5.20.010; Sonoma County Code, § 12-10.)

**b. The Definition of “Rent”**

**First:** 399 (95.91%) of 416 cities, including San Diego, and 51 (91.07%) of 56 counties define “rent” in identical or functionally identical terms—as “the consideration charged” (or “total charge”) “for the occupancy of a room” (or “space” or “lodging”). (See City of Adelanto Mun. Code, § 3.35.010; Agoura Hills Mun. Code, § 6500; Alameda Mun. Code, § 3-61.1; Albany Mun. Code, § 3.14.010; Alhambra Mun. Code, § 5.70.010; Aliso Viejo Mun. Code, § 3.06.010; Amador City Mun. Code, § 3.16.010; American Canyon Mun. Code, § 3.24.010; Anaheim Mun. Code, § 2.12.000; Anderson Mun. Code, § 3.40.010; Antioch Mun. Code, § 3-5.301; Town of Apple Valley Mun. Code, § 3.24.010; Arcadia Mun. Code, § 2661; Arcata Mun. Code, § 6400; Arroyo Grande Mun. Code, § 3.24.010; Artesia Mun. Code, § 3-5.301; Arvin Mun. Code, § 3.28.010; Atascadero Mun. Code, § 3-3.01; Atwater Mun. Code, § 3.48.010; Auburn Mun. Code, § 33.185; Azusa Mun. Code, § 70-156; Bakersfield Mun. Code, § 3.40.010; Code of Baldwin Park, § 35.060; The Code of the City of Banning, Cal., 1965, § 3.16.010; Barstow Mun. Code, §

3.16.010; Beaumont Mun. Code, § 3.28.010; Bell Gardens Mun. Code, § 3.24.010; Bell Mun. Code, § 3.24.010; Bellflower Mun. Code, § 3.16.010; The Belmont City Code, § 23-63; Benicia Mun. Code, § 3.24.010; Berkeley Mun. Code, § 7.36.010; Beverly Hills Mun. Code, § 3-1-301; Big Bear Lake Mun. Code, § 3.20.010; Bishop Mun. Code, § 3.20.010; Blythe Mun. Code, § 3.20.010; Brea City Code, § 3.16.010; Brentwood Mun. Code, § 3.20.010; Brisbane Mun. Code, § 3.24.010; Buellton Mun. Code, § 3.28.010; Buena Park City Code, § 3.16.010; Burbank Mun. Code, § 2-4-601; Calabasas Mun. Code, § 3.16.010; Calexico Mun. Code, § 3.24.010; California City Mun. Code, § 3-2.301; Calimesa Mun. Code, § 3.45.010; City of Calistoga Mun. Code (2003 Edition), § 3.16.010; Camarillo Mun. Code, § 3.16.010; Campbell Mun. Code, Revised, § 3.34.010; City of Canyon Lake Mun. Code, § 3.28.010; Carlsbad Mun. Code, § 3.12.010; Carmel-by-the-Sea Mun. Code, § 3.32.010; Carpinteria Mun. Code, § 3.20.010; Carson Mun. Code, § 6400; Cathedral City Mun. Code, § 3.24.005; Ceres Mun. Code, § 3.24.010; Chico Mun. Code, § 3.52.010; Chino Hills Mun. Code, § 3.32.010; Chino Mun. Code, § 3.20.010; Chowchilla Mun. Code, § 3.16.010; Chula Vista Mun. Code, § 3.40.010; Citrus Heights Code, § 86-101; Claremont Mun. Code, § 3.28.010; Clayton Mun. Code, § 3.28.010; Clearlake Mun. Code, 1986, § 3-3.1; Cloverdale Mun. Code, § 3.44.010; Clovis Mun. Code, § 3.3.401; Coachella Mun. Code, § 4.28.010; Coalinga Mun. Code, § 3-7.01; Colfax Mun. Code, § 3.20.010; Colton Mun. Code, § 3.24.010; Colusa City Code, § 8-37; Commerce Mun. Code, § 3.10.010; Compton Mun. Code, 1985, § 3-2.1;

Concord Mun. Code, § 3.15.210; Corcoran City Code, § 3-2B-1; Corning Mun. Code, § 3.28.010; Corona Mun. Code, § 3.34.010; Mun. Code for the City of Coronado, § 16.12.010; Corte Madera Mun. Code, § 3.08.010; Costa Mesa Mun. Code, § 16-62; Cotati Mun. Code, § 3.12.010; Covina Mun. Code, § 3.16.010; Crescent City Mun. Code, § 3.20.010; The Code of the City of Culver City, Cal., § 11.02.100; Cupertino Mun. Code, § 3.12.010; Cypress City Code, § 26-21; Daly City Mun. Code, § 3.32.010; Dana Point Mun. Code, § 3.25.010; Danville Mun. Code, 1990, § 3-2.1; Davis Mun. Code, § 15.05.010; Del Mar Mun. Code, § 3.12.010; Del Rey Oaks Mun. Code, § 3.20.010; Delano Mun. Code, § 3.20.010; Mun. Code of Desert Hot Springs, § 3.20.010; Diamond Bar City Code, § 3.16.010; Dinuba Mun. Code, § 3.16.010; Downey Mun. Code, § 6125; Duarte Mun. Code, § 3.05.010; Dublin Mun. Code, § 3.16.010; Dunsmuir Mun. Code, § 3.24.010; East Palo Alto Mun. Code, § 3.68.010; Eastvale City Code, § 4.28.010; El Cajon Mun. Code, § 3.44.010; El Centro City Code, § 25-57; El Cerrito Mun. Code, § 4.28.010; El Monte Mun. Code, § 3.16.010; El Paso de Robles Mun. Code, § 5.06.010; El Segundo City Code, § 3-4-1; Elk Grove Mun. Code, § 3.08.010; Emeryville Mun. Code, § 3-3.401; Encinitas Mun. Code, § 3.12.010; Escalon Mun. Code, § 3.16.010; Escondido Mun. Code, § 25-75; Etna Mun. Code, § 3.16.010; Eureka Mun. Code, § 35.070; Exeter Mun. Code, § 3.24.010; Fairfax Town Code, § 3.32.010; Fairfield, City Code, 1960, § 18.12; Ferndale Bus. Ord. Code, § 12.01; Fillmore Mun. Code, § 3.12.005; Folsom Mun. Code, § 3.14.010; The Code of the City of Fontana, Cal., § 10-221; Fort Bragg Mun. Code, § 3.12.010; Fortuna Mun.

Code, § 3.12.010; Fountain Valley Mun. Code, § 3.08.010; Fowler Mun. Code, § 3-6.01; Fremont Mun. Code, § 3.10.260; Fresno Mun. Code, § 7-601; Fullerton Mun. Code, § 4.92.010; Galt Mun. Code, § 3.36.010; Garden Grove Mun. Code, Vol. I, § 3.12.010; Gardena Mun. Code 1993, § 3.16.010; Gilroy City Code, § 25A.1; Glendale Mun. Code, § 4.32.010; The Glendora Mun. Code—1967, § 5.20.010; Goleta Mun. Code, § 3.06.010; Gonzales City Code, § 3.32.010; Grass Valley Mun. Code, § 3.16.010; Greenfield Mun. Code, § 3.28.010; Guadalupe Mun. Code, § 3.20.010; Gustine Mun. Code, § 9-5-1; Half Moon Bay Mun. Code, § 3.12.010; Hanford Mun. Code, § 3.24.010; Hawaiian Gardens Mun. Code, § 5.95.010; Hawthorne Mun. Code, § 3.40.010; Hayward Mun. Code, § 8-4.00; City of Healdsburg Mun. Code, § 3.12.010; Hemet Mun. Code, § 74-71; Hercules Mun. Code, § 8-7.101; Hermosa Beach Mun. Code, § 3.32.010; Highland Mun. Code, § 3.20.010; Hollister Mun. Code, § 3.32.010; Holtville Mun. Code, § 3.16.010; Huntington Beach Mun. Code, § 3.28.010; Huntington Park Mun. Code, § 3-8.01; Huron Mun. Code 1995, § 3.16.010; Imperial Beach Mun. Code, § 3.24.010; Indian Wells Mun. Code, § 3.12.010; Code of Indio, § 34.35; Industry Mun. Code, § 3.36.010; Ione Mun. Code, § 3.16.010; Irvine Mun. Code, § 2-9-401; Irwindale Mun. Code, § 3.14.010; Jackson Mun. Code, § 3.24.010; King City Mun. Code, § 3.12.010; Kingsburg Mun. Code, § 3.16.010; La Mesa Mun. Code, § 6.09.010; La Mirada Mun. Code, § 3.06.010; La Palma City Code, § 14-117; La Puente Mun. Code, § 5.06.010; La Quinta Mun. Code, § 3.24.010; La Verne Mun. Code, § 3.16.010; Lafayette Mun. Code, § 9-501; City of