

**IMPARTIAL ANALYSIS  
COUNTY OF EL DORADO – TAHOE TRANSIENT OCCUPANCY TAX  
MEASURE S**

Measure S (the “Measure”), if approved by two-thirds of the voters voting thereon, would authorize a 4% increase in the transient occupancy tax levied against rent charged for specified short term lodging in an area defined by the Measure as the unincorporated portion of the Tahoe Area of El Dorado County. This Measure was placed on the ballot by the Board of Supervisors of the County of El Dorado (“County”) pursuant to Resolution No. 113-2022, which was passed at an official meeting of the Board of Supervisors on July 19, 2022.

Currently, the County levies a transient occupancy tax in the amount of 10% of the rent charged for occupancy in specified short term lodging (i.e., less than thirty days) within the entire County. The tax applies to various types of short term lodging, including hotels, motels, vacation home rentals, and similar facilities. It is paid by the guest, collected by the lodging operator, and remitted to the El Dorado County Tax Collector. That tax is considered a general tax and, as such, the proceeds from that tax can be used for any lawful government purpose. If approved, this Measure would authorize an increase in the transient occupancy tax levied in the unincorporated portion of the Tahoe Area of the County, as specifically described in the Measure, to 14%. The additional 4% transient occupancy tax authorized by this Measure is considered a special tax, meaning that the proceeds from the additional 4% transient occupancy tax can only be used for the purposes identified in the measure—snow removal and the maintenance of existing roads in the unincorporated portion of the Tahoe Area of the County. To ensure that the proceeds of the tax are used solely for the designated purposes, the Measure requires the County to establish a Citizens’ Oversight Committee to review and report on the revenue and expenditure of funds from the subject tax.

If the Measure is approved, the increased transient occupancy tax rate will go into effect starting January 1, 2023. The increase to the transient occupancy tax authorized by this Measure is expected to generate revenue of approximately \$2,500,000 per year. If the Measure is not approved, the existing transient occupancy tax rate of 10% of rent charged for short term lodging in the unincorporated portion of the Tahoe Area of the County will remain in effect.

A “YES” vote is a vote to authorize an increase of the transient occupancy tax rate levied in the unincorporated portion of the Tahoe Area of El Dorado County from ten percent (10%) to fourteen percent (14%) of rent charged.

A “NO” vote is a vote against an increase of the transient occupancy tax rate levied in the unincorporated portion of the Tahoe Area of El Dorado County, and the County would continue to collect the tax at its current rate.

  
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