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By Anjanette at 10:23 am, Aug 06, 2026

RESOLUTION NO. 2026.090

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LYNWOOD, CALIFORNIA, CALLING AND GIVING NOTICE OF THE HOLDING OF A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE SUBMISSION TO THE VOTERS OF A MEASURE RELATING TO THE IMPOSITION OF A GENERAL TRANSIENT OCCUPANCY TAX ON THE PRIVILEGE OF OCCUPYING LODGING FOR TRANSIENT OCCUPANCY WITHIN THE CITY OF LYNWOOD

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a Municipal Election shall be held on November 3, 2026; and

WHEREAS, the City Council desires to submit to the voters at the election a question relating to the imposition of a general transient occupancy tax ballot initiative.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNWOOD, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That pursuant to the requirements of the laws of the State of California relating to General Law Cities, there is called and ordered to be held in the City of Lynwood, California, on Tuesday, November 3, 2026, a Municipal Election for the purpose of considering the imposition of a general transient occupancy tax on the privilege of occupying lodging for transient occupancy in the City of Lynwood.

Section 2. That the City Council, pursuant to its right and authority, does order submitted to the voters at the Municipal Election the following question approval of which requires a majority vote:

<table>
<tr><td rowspan="2">Lynwood Public Safety/Community Protection/City Services Measure

To maintain 911 emergency response; prevent crime, including gang/juvenile crime and human trafficking; address homelessness; keep parks/public areas safe/clean; address speeding/unsafe driving; repair streets/potholes; support youth/senior programs, other general city services, shall the City of Lynwood ordinance establishing a 12% transient occupancy tax, (paid only by hotel/motel guests), be adopted, providing approximately $751,315 annually until ended by voters, requiring audits/public spending disclosure, all funds locally controlled/benefitting Lynwood residents?</td><td>YES</td></tr>
<tr><td>NO</td></tr>
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Section 3. That the proposed complete text of the Ordinance submitted to the voters is attached hereto as Attachment No. 1 and is approved by the City Council.

Section 4. That the ballots to be used at the election shall be in form and content as required by law.

Section 5 That the City Clerk is authorized, instructed and directed to coordinate with the County of Los Angeles Registrar-Recorder/County Clerk to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 6. That the polls for the election shall be open at 7 a.m. of the day of the election and shall remain open continuously from that time until 8 p.m. of the same day when the polls shall be closed, pursuant to Elections Code § 10242, except as provided in § 14401 of the Elections Code of the State of California.

Section 7. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding of municipal elections.

Section 8. That notice of the time and place of holding of election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

Section 9. That the City Council authorizes the City Clerk to administer said election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill. The City Treasurer is hereby authorized and directed to appropriate the necessary funds to pay for the City's cost of placing the Measure on the election ballot.

Section 10. This Resolution shall take effect immediately upon adoption.

Section 11. That the City Clerk shall certify to the adoption of this Resolution and shall cause the same to be entered into the book of original resolutions of the City of Lynwood.

PASSED, APPROVED AND ADOPTED THIS 4TH DAY OF AUGUST, 2026.

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Gabriela Camacho
Mayor

ATTEST:

Maria Quiñonez
City Clerk

APPROVED AS TO FORM:

Noel Tapia
City Attorney

APPROVED AS TO CONTENT:

Suja Lowenthal
City Manager

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, do hereby certify that the foregoing Resolution was passed and adopted by the City Council of the City of Lynwood at a meeting held on the **4th day of August 2026**.

AYES: COUNCIL MEMBERS CUELLAR, MUÑOZ-GUEVARA, SOTO, MAYOR PRO TEM AVILA MOORE, AND MAYOR CAMACHO

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

Maria Quinonez

Maria Quiñonez
City Clerk

Date: 8/5/26

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, and the Clerk of the City Council of said City, do hereby certify that the above foregoing is a full, true and correct copy of **Resolution No. 2026.090** on file in my office and that said Resolution was adopted on the date and by the vote therein stated. Dated this **4th day of August 2026.**

Maria Quinonez

Maria Quiñonez
City Clerk

Date: 8/5/26

ATTACHMENT No. 1

PROPOSED ORDINANCE NO. ____

AN ORDINANCE OF THE PEOPLE OF THE CITY OF LYNWOOD, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, ADDING SECTION 6-9 "TRANSIENT OCCUPANCY TAX" TO CHAPTER 6 "FINANCE AND TAXATION" OF THE LYNWOOD MUNICIPAL CODE, IMPOSING A TRANSIENT OCCUPANCY TAX AT A RATE OF TWELVE PERCENT ON THE FULL AMOUNT PAID BY GUESTS FOR LODGING, AND REQUIRING ONLINE TRAVEL COMPANIES AND OTHER BOOKING INTERMEDIARIES TO COLLECT AND REMIT THE TAX

RECITALS

WHEREAS, this measure shall be known and may be cited as "The Lynwood Public Safety/Community Protection/City Services Measure" (the "Measure"); and

WHEREAS, Revenue and Taxation Code Section 7280 authorizes the legislative body of a city to levy a tax on the privilege of occupying a room or other living space in a hotel, inn, tourist home or house, motel, or other lodging, unless the occupancy is for a period of more than thirty days; and

WHEREAS, the City of Lynwood ("City") does not presently impose a transient occupancy tax, and is one of a small number of cities in Los Angeles County that does not do so; visitors who stay in Lynwood lodging therefore consume City services without contributing to their cost through a lodging tax, as visitors do in neighboring jurisdictions; and

WHEREAS, the City is responsible for providing and supporting essential municipal services that protect the health, safety, and quality of life of residents, businesses, and visitors, including public safety, emergency response, street and infrastructure maintenance, parks and recreation, youth and senior citizen programs, neighborhood services, and other general City services; and

WHEREAS, the City Council of the City of Lynwood ("City Council") has considered establishing a transient occupancy tax at a rate of twelve percent, estimated to generate approximately $751,315 annually, to be collected from guests occupying hotels, motels, and other qualifying lodging within the City, the tax would not be a parcel or property tax imposed on Lynwood homeowners; and

WHEREAS, hotels and motels may generate additional demands for law enforcement services, including calls for service, crime prevention, investigations, patrol activity, and efforts to identify and prevent human trafficking and other unlawful activity, and additional revenue generated by the proposed transient occupancy tax would be available to support these and other public safety services that protect lodging guests, employees, nearby businesses, residents, and the broader Lynwood community; and

WHEREAS, the manner in which lodging is marketed, reserved, and paid for has changed substantially since transient occupancy tax ordinances were first adopted in California. A guest today frequently reserves and pays for a room through an online travel company, booking platform, wholesaler, or other intermediary rather than paying the lodging establishment directly. The intermediary commonly negotiates a discounted or wholesale rate with the lodging establishment, charges the guest a higher retail amount plus service and booking fees, and remits to the lodging establishment only the discounted amount; and

WHEREAS, because the City has not previously adopted a transient occupancy tax, the City has the opportunity to adopt an ordinance that is, from the outset, drafted to reach the full amount a guest pays for lodging and to apply to every person who charges, collects, or receives that amount, whether a lodging establishment, an online travel company, a booking platform, a wholesaler, or any similar business, and whether that business model exists today or is developed in the future. It is the express intent of the People of the City of Lynwood that the tax imposed by this Ordinance be measured by the total amount the guest pays for lodging, and that it not be avoided through the allocation of that amount among a lodging establishment, an intermediary, or any other person; and

WHEREAS, the proposed transient occupancy tax would be a general tax. Its proceeds will be deposited into the City's General Fund and will support general governmental purposes, including, but not limited to, maintaining 911 emergency response and sheriff patrols; preventing and addressing crime, theft, gangs, and human trafficking; keeping parks and public areas clean and safe; repairing streets and potholes; supporting youth, afterschool, recreation, and senior citizen programs; and other general City services. The references in these Recitals and in the ballot materials to particular services are illustrative of the general governmental purposes for which the revenue may be used, and this Ordinance does not restrict, dedicate, earmark, or otherwise obligate the revenue to any specific purpose, program, or project; and

WHEREAS, all revenue generated by the proposed Measure would be collected for use by the City and subject to local control, public financial reporting, and applicable accounting and auditing requirements; and

WHEREAS, the proposed Measure would require annual independent financial audit and annual public disclosure of Measure revenue and expenditures to promote transparency and allow residents to review how the funds are managed; and

WHEREAS, the City Council recognizes that Lynwood residents may temporarily need local lodging after a fire, flood, or other emergency making the resident's home uninhabitable. This Ordinance therefore provides an exemption for qualifying Lynwood residents temporarily occupying a Lynwood hotel or motel due to an emergency or temporary displacement from their homes, subject to the eligibility and documentation requirements established by this Ordinance; and

WHEREAS, Section XIII C of the California Constitution requires that a general tax be submitted to the electorate and approved by a majority of the voters voting on the measure at an election consolidated with a regularly scheduled general election for members of the City Council; and

WHEREAS, the City Council therefore desires to submit this Ordinance to the qualified voters of the City at the General Municipal Election to be held on November 3, 2026, so that Lynwood voters may make the final decision.

All legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF LYNWOOD DO ORDAIN AS FOLLOWS:

Section 1. Recitals. The People of the City of Lynwood find and determine that all of the above Recitals are true and correct and incorporate such Recitals into this Ordinance as findings and as a statement of the intent with which this Ordinance is to be construed.

Section 2. Adoption of Code Provisions. Section 6-9 is hereby added to Chapter 6 of the Lynwood Municipal Code to read as follows:

SECTION 6-9
TRANSIENT OCCUPANCY TAX

6-9.1 Title.

The ordinance codified in this Section shall be known as the "Transient Occupancy Tax Ordinance" of the City of Lynwood.

6-9.2 Purpose and intent.

(a) This Section imposes a tax upon the privilege of occupying lodging in the City for periods of thirty consecutive calendar days or less, as authorized by Revenue and Taxation Code Section 7280.

(b) It is the express purpose and intent of the People of the City of Lynwood that the tax be measured by the total amount a transient pays, or agrees to pay, for occupancy, without regard to how that amount is divided, allocated, characterized, or accounted for among the accommodations provider, any booking intermediary, any affiliate of either, or any other person, and without regard to the form, structure, or label of the transaction.

(c) It is further the express purpose and intent of the People of the City of Lynwood that every person who charges, collects, or receives rent for occupancy in the City, including every online travel company, booking platform, wholesaler, reseller, and similar intermediary, be an operator with the duty to register, collect, report, and remit the tax, and that liability for the tax be joint and several among all such persons.

(d) This Section shall be construed liberally to accomplish the purposes stated in this Section, and shall apply to every method, technology, platform, and business model used to advertise, arrange, broker, reserve, book, or facilitate occupancy, whether now existing or hereafter developed.

6-9.3 Definitions.

Except where the context otherwise requires, the definitions given in this Section shall govern the construction of this Section. Where a term is subject to more than one reasonable construction, the construction that gives the broadest effect to Section 6-9.2 shall control.

"Accommodations" means any room, space, lot, area, site, or other portion of a hotel used or intended for occupancy, together with any item, amenity, or service furnished to a transient as part of, or accompanying, that room or space and for which rent is charged.

"Accommodations provider" means any person that furnishes, operates, or provides accommodations in a hotel, whether in the capacity of owner, proprietor, lessee, sublessee, mortgagee in possession, debtor in possession, licensee, managing agent, or any other capacity, other than as an employee. Where an accommodations provider performs its functions through a managing agent of any type other than an employee, the managing agent is also an accommodations provider and has the same duties and liabilities as its principal. Compliance with this Section by either the principal or the managing agent constitutes compliance by both.

"Affiliate" means any person that directly or indirectly controls, is controlled by, or is under common control with another person.

"Booking intermediary" means any person, other than an accommodations provider acting solely in that capacity, that directly or indirectly (1) advertises, lists, markets, offers, brokers, arranges, reserves, books, facilitates, or otherwise enables occupancy of accommodations located in the City, and (2) charges, collects, receives, or processes rent, or any portion of rent, or any facilitation fee, in connection with that occupancy, whether or not the person ever holds title to, possesses, controls, or occupies the accommodations. "Booking intermediary" includes, without limitation, an online travel company, online travel agency, hosting platform, home-sharing platform, short-term rental facilitator, travel agent, booking agent, room seller or reseller, online room seller or reseller, wholesaler, consolidator, and tour operator, of any type or nature whatsoever, whether operating under a merchant model, an agency model, a wholesale or net-rate model, or any other model, and whether now existing or hereafter developed. "Booking intermediary" does not include (i) an employee of an accommodations provider or of a booking intermediary, or (ii) a person whose sole role in the transaction is the processing of an electronic payment, such as a bank, credit card issuer, or payment network, that neither sets nor receives the retail price of the accommodations.

"City" means the City of Lynwood.

"Discount room charge" means the total consideration charged by an accommodations provider to a booking intermediary, or to an affiliate of a booking intermediary, for furnishing accommodations.

"Facilitation fee" means the total consideration charged by a booking intermediary to a transient for accommodations, less the discount room charge, if any, provided that the facilitation fee shall not be less than zero dollars.

"Hotel" means any structure, or any portion of any structure, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, bed and breakfast, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, short-term rental, home-sharing unit, vacation ownership resort, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof. "Hotel" also includes any space, lot, area, or site in any trailer court, camp, park, or lot that is occupied or intended or designed for occupancy by a tent, trailer, recreational vehicle, mobile home, motorhome, or similar conveyance. "Hotel" does not include a hospital, medical clinic, skilled nursing facility, convalescent home, licensed residential care facility, licensed community care facility, or housing owned or operated by an accredited educational institution for its own students, faculty, or staff.

"Occupancy" means the use or possession, or the right to the use or possession, whether or not exercised, of accommodations in a hotel for dwelling, lodging, or sleeping purposes.

"Operator" means an accommodations provider or a booking intermediary, or both.

"Person" means any individual, firm, partnership, joint venture, limited liability company, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental entity to the extent it may lawfully be taxed, or any other group or combination acting as a unit.

"Qualifying rental agreement" means, and is limited to, a written contract signed by both the accommodations provider and the occupant, legally enforceable by either party, for a rental period of not less than thirty consecutive calendar days. A qualifying rental agreement expressly excludes (1) any agreement, regardless of the stated length of the rental term, that is terminated for any reason by either party or by mutual consent before the thirtieth consecutive day of the tenancy, and (2) any agreement that would be unlawful.

"Rent" means the total consideration charged to, or paid by, a transient for occupancy, valued in money, whether to be received in money, goods, labor, or otherwise, whether or not actually received, and without any deduction whatsoever. Rent includes, without limitation:

(1) The discount room charge and the facilitation fee, if any;

(2) All retail markups, commissions, service charges, transaction fees, booking fees, reservation fees, processing fees, convenience fees, administrative fees, and similar charges, however denominated, and whether charged, collected, or retained by an accommodations provider, a booking intermediary, an affiliate of either, or any other person;

(3) Separate charges levied for items or services that are part of, or accompany, the accommodations, including but not limited to charges for overnight or required parking, resort or destination access, internet or wireless access, housekeeping or room cleaning, furniture, fixtures, appliances, linens, towels, in-room safes, spa or

fitness access, pet occupancy or pet-related cleaning, additional transients, and early or late arrival or departure or partial days;

(4) Cancellation charges, attrition fees, no-show charges, and advance reservation or rental deposits that are not refunded;

(5) Consideration or value received by an operator from an award, loyalty, or reward program, including the redemption of points, incentives, or bonuses; and

(6) The portion of the price of any package, bundle, or combined offering that is reasonably attributable to occupancy and to the taxable items and services described in this definition.

Rent does not include: (i) any tax separately stated and imposed by the United States, the State of California, or the City; (ii) any charge, billing, or account, or portion thereof, that the operator determines to be worthless or uncollectible and charges off for income tax purposes, provided that any amount later collected shall be treated as rent in the month collected and reported in the next return; (iii) any amount upon which a sales or use tax is imposed; or (iv) accommodations furnished on a complimentary basis where no consideration is charged to or received from any person.

"Short-term rental" means a residential dwelling unit, or any portion of a residential dwelling unit, that is rented to another person or group of persons for occupancy for a period of thirty consecutive calendar days or less. For purposes of this definition, "residential dwelling unit" means a building, or portion of a building, designed for residential purposes, including single-family and multiple-family dwellings.

"Tax" means the tax imposed by this Section and, where the context requires, any applicable interest and penalties, and any amount collected by an operator under a representation that it is the tax imposed by this Section and that is not refunded in accordance with this Section.

"Tax administrator" means the Director of Finance of the City or the Director's designee.

"Transient" means any person who exercises occupancy, or is entitled to occupancy, by reason of any concession, permit, right of access, license, or agreement, whether written or oral, for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. A person is deemed a transient until the thirtieth consecutive day of occupancy or right of occupancy, and the tax is due upon all rent collected or accruing before the thirtieth consecutive day unless the occupancy is pursuant to a qualifying rental agreement. The proprietor or manager of a hotel, when residing on the premises, is not a transient. The terms "guest" and "visitor," where used in this Section, have the same meaning as "transient."

6-9.4 Tax imposed.

(a) For the privilege of occupancy in any hotel, each transient is subject to, and shall pay, a tax in the amount of twelve percent of the rent, or at any lesser rate that the City Council may establish by resolution. The City Council may by resolution thereafter increase a rate previously reduced, up to but not exceeding twelve percent, without further voter approval.

(b) The tax constitutes a debt owed by the transient to the City, which is extinguished only by payment to an operator or to the City. The transient shall pay the tax to the operator 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. Any unpaid tax is due upon the transient ceasing to occupy the accommodations. If for any reason the tax due is not paid to an operator, the tax administrator may require that the tax be paid directly to the tax administrator.

(c) The tax applies to occupancy in the City regardless of where the accommodations are advertised, reserved, booked, or paid for, and regardless of the location, place of formation, or place of business of any operator.

6-9.5 Collection by operators; joint and several liability.

(a) Every operator that charges, collects, or receives rent for occupancy in the City shall collect the tax imposed by this Section at the same time and to the same extent as the rent is collected.

(b) Where a booking intermediary collects rent from a transient, the booking intermediary shall collect the tax upon the full amount of the rent, including the discount room charge and the facilitation fee, and shall report and remit that tax directly to the tax administrator in accordance with this Section.

(c) The accommodations provider and every booking intermediary participating in a transaction are jointly and severally liable to the City for the full amount of the tax, together with applicable penalties and interest. The City may proceed against any one or more of them, in any order, provided that the City shall be entitled to only one satisfaction of the tax due on a given transaction.

(d) An operator is relieved of liability for tax on a given transaction to the extent that the operator establishes, through documentation retained in accordance with Section 6-9.11, that another operator has actually collected that tax and remitted it to the City.

(e) Any agreement between or among operators, or between an operator and a transient, purporting to allocate or limit responsibility for the tax is of no effect as against the City and does not relieve any operator of any duty or liability under this Section.

(f) Every booking intermediary that facilitates occupancy in the City is engaged in business in the City for purposes of this Section and is subject to the jurisdiction of the City and its courts with respect to this Section, to the full extent permitted by law.

6-9.6 Exemptions.

No tax shall be imposed upon:

(a) Any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax provided in this Section;

(b) Any officer or employee of the United States or of the State of California occupying accommodations while on official business, where the rent is paid directly by the United States or the State, or by a federal or state agency, by government warrant, government purchase order, government credit card, or direct billing to the government entity, and where the officer or employee presents documentation of official status;

(c) Any officer or employee of a foreign government who is exempt by express provision of federal law or international treaty;

(d) Any occupancy for which rent is paid directly by a federal, state, county, county-affiliated, or City agency, or by a nonprofit organization under contract with such an agency, as an emergency shelter, interim housing, or homelessness services referral, including but not limited to referrals by the Los Angeles County Department of Public Social Services, the Los Angeles County Department of Children and Family Services, and the Los Angeles Homeless Services Authority;

(e) Any occupancy for which rent is paid from funds administered by the Emergency Food and Shelter National Board Program;

(f) Any occupancy pursuant to a qualifying rental agreement; and

(g) Any occupancy by a Lynwood resident who is temporarily displaced from the resident's Lynwood dwelling because that dwelling has been rendered uninhabitable by fire, flood, earthquake, other natural disaster, a declared local emergency, or an order of a public agency, for the period of displacement or ninety consecutive days, whichever is less. The tax administrator may extend the ninety-day period for good cause. A person claiming this exemption shall provide documentation of Lynwood residency and of the displacement in the form prescribed by the tax administrator, which may include a fire or police incident report, a Red Cross or other emergency services referral, a code enforcement or building official notice, or an insurance claim record.

No exemption shall be granted except upon a claim made at the time rent is collected, under penalty of perjury, upon a form prescribed by the tax administrator, except that the tax administrator may accept a late claim and issue a refund under Section 6-9.17 for the exemption provided in subsection (g) where the circumstances of the emergency prevented a timely claim. Each operator shall retain exemption claims with the records required by Section 6-9.11.

6-9.7 Duties of operator.

(a) Each operator shall collect the tax imposed by this Section to the same extent and at the same time as the rent is collected from every transient. The amount of the tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. A duplicate of the receipt, or an electronic record containing the same information, shall be kept by the operator in accordance with Section 6-9.11.

(b) No operator shall advertise or state in any manner, directly or indirectly, that the tax or any part of the tax will be assumed or absorbed by the operator, that it will not be added to the rent, or that, if added, any part will be refunded, except in the manner provided in this Section.

(c) All taxes collected by an operator are held in trust for the account of the City until remitted to the tax administrator.

6-9.8 Registration.

(a) Within thirty days after the operative date of this Section, or within thirty days after commencing business in the City, whichever is later, each operator shall register with the tax administrator and obtain a transient occupancy registration certificate. An accommodations provider shall post the certificate at all times in a conspicuous place on the premises. A booking intermediary shall maintain the certificate and shall provide the certificate number to the tax administrator upon request.

(b) The certificate shall state the name of the operator, the address of the hotel or, in the case of a booking intermediary, the address of its principal place of business, the date on which the certificate was issued, and the following statement:

> "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Occupancy Tax Ordinance of the City of Lynwood by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting that tax to the tax administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all applicable local laws, including but not limited to those requiring a permit from any board, commission, department, or office of this City. This certificate does not constitute a permit. It is unlawful to operate a hotel in the City without a currently valid certificate."

(c) A certificate is not transferable and is valid only for the operator and location for which it is issued.

6-9.9 Duties of booking intermediaries.

(a) In addition to the duties imposed on all operators, each booking intermediary shall:

> (1) Register with the tax administrator under Section 6-9.8 before, or within thirty days after, first facilitating occupancy in the City;
>
> (2) Collect the tax on the full amount of rent charged to the transient, separately state the tax on the transient's reservation confirmation and receipt, and report and remit the tax under Section 6-9.10;
>
> (3) Provide to the tax administrator, with each return, a report identifying, for each hotel in the City for which the booking intermediary facilitated occupancy during the reporting period, the address of the hotel, the number of nights of occupancy

booked, the total rent charged to transients, and the total tax collected and remitted; and

(4) Upon written notice from the tax administrator that a particular hotel is not registered under Section 6-9.8 or that its certificate has been suspended or revoked, cease to facilitate occupancy at that hotel within ten business days and until further notice from the tax administrator.

(5) Nothing in this section shall require a booking intermediary to disclose the name, address, telephone number, email address, payment information, or other personal identifying information of any transient unless specifically requested by the tax administrator in connection with an audit, investigation or judicial or administrative proceeding authorized by law.

(6) Except as otherwise required by law, information furnished to the tax administrator pursuant to this Chapter that identifies the business operations of a taxpayer shall be treated as confidential and used solely for purposes of administering and enforcing this section.

(b) The tax administrator shall prescribe the form and manner of the report required by subsection (a)(3) and may modify its content as necessary to comply with applicable law governing the privacy of records.

(c) Nothing in this Section relieves an accommodations provider of any duty or liability under this Section.

6-9.10 Reporting and remitting.

(a) Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period established by the tax administrator, file a return with the tax administrator, in the form and manner prescribed by the tax administrator, stating the total rent charged and received and the amount of tax collected. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator.

(b) The tax administrator may establish shorter reporting periods for any operator if the tax administrator deems it necessary to ensure collection of the tax, and may require additional information in the return.

(c) The tax administrator may require that returns be filed and taxes remitted electronically.

(d) Returns and payments are due immediately upon cessation of business for any reason.

(e) A return is required for each reporting period even if no tax is due for that period.

6-9.11 Records; audit.

(a) Every operator liable for the collection and payment of any tax imposed by this Section shall keep and preserve, for a period of four years, all records necessary to determine the amount of the tax for which the operator is liable, including records of rent charged and received, discount room charges, facilitation fees, exemption claims, and tax collected and remitted. The tax administrator has the right to inspect and audit those records at all reasonable times.

(b) The tax administrator may examine the books, papers, and records of any operator, may issue subpoenas, and may require the attendance of any person having knowledge of relevant facts.

(c) Records shall be made available for examination within the City, or at another location within the County of Los Angeles designated by the tax administrator, or in electronic form acceptable to the tax administrator. If an operator maintains records outside the County of Los Angeles and does not produce them as provided in this subsection, the operator shall reimburse the City for the reasonable travel and lodging costs incurred by the City in examining those records.

(d) Records maintained electronically shall be produced in a machine-readable format that permits audit analysis.

6-9.12 Penalties for delinquency.

(a) Original delinquency. Any operator that fails to remit any portion of any tax imposed by this Section within the time required shall pay a penalty of ten percent of the amount of the tax, in addition to the amount of the tax.

(b) Continued delinquency. Any operator that fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax, in addition to the amount of the tax and the ten percent penalty first imposed.

(c) Audit deficiency. If, upon audit by the City, an operator is found to be deficient in its return or its remittance, or both, the tax administrator shall invoice the operator for the amount of the net deficiency plus a penalty of ten percent of the net deficiency. If the operator fails or refuses to pay the deficient amount and applicable penalties within fourteen days of the date of the invoice, an additional penalty shall be imposed at the rate of one percent per day of the net deficiency, not to exceed ten percent of the total of the deficiency amount and penalties.

(d) Fraud. If the tax administrator determines that the nonpayment of any remittance due under this Section is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added, in addition to the penalties stated in subsections (a) and (b) of this Section.

(e) Failure to register. Any operator that fails to register as required by Section 6-9.8 shall pay a penalty of one hundred percent of the tax due for the period during which the operator was unregistered, in addition to all other penalties and interest.

(f) Interest. In addition to the penalties imposed, any operator that fails to remit any tax imposed by this Section shall pay interest at the rate of one and one-half percent per month, or fraction of a month, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(g) Penalties merged with tax. Every penalty imposed, and the interest that accrues, under this Section becomes a part of the tax required to be paid.

(h) Waiver. The tax administrator may waive all or part of any penalty or interest, but not the tax, upon a written showing of reasonable cause, and shall maintain a written record of each waiver and the basis for it.

6-9.13 Failure to collect and report tax; determination by tax administrator.

If any operator fails or refuses to collect the tax, or to make within the time provided in this Section any report and remittance of the tax or any portion of the tax, the tax administrator shall proceed in such manner as the tax administrator deems best to obtain facts and information on which to base an estimate of the tax due, and shall determine and assess against the operator the tax, interest, and penalties provided for by this Section. The tax administrator shall give notice of the amount assessed by serving it personally, by depositing it in the United States mail, postage prepaid, addressed to the operator at its last known place of business, or by electronic mail to an address the operator has provided to the City. The operator may, within ten days after the service or mailing of the notice, apply in writing to the tax administrator for a hearing on the amount assessed. If application for a hearing is not made within the time prescribed, the tax, interest, and penalties determined by the tax administrator become final and conclusive and immediately due and payable. If application is made, the tax administrator shall give not less than five days' written notice, in the manner prescribed in this Section, of the time and place at which the operator may show cause why the amount specified should not be fixed. At the hearing, the operator may appear and offer evidence. After the hearing, the tax administrator shall determine the proper tax to be remitted and shall give written notice of that determination and of the amount of tax, interest, and penalties. The amount determined to be due is payable fifteen days after the date of the tax administrator's written notice unless an appeal is taken as provided in Section 6-9.14. No determination shall be made more than four years after the date the return for the period in question was due, except that no limitation period applies where an operator has failed to file a return, has filed a fraudulent return, or has failed to register under Section 6-9.8.

6-9.14 Appeals.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of tax, interest, and penalties may appeal to the City Council by filing a notice of appeal with the City Clerk within fifteen days of the service or mailing of the determination of the tax due. The City Council shall fix a time and place for hearing the appeal, and the City Clerk shall give five days' written notice to the operator at its last known place of business. The City Council may hear the appeal itself or may appoint a hearing officer to hear the appeal and submit findings and a recommendation. The findings of the City Council are final and conclusive and shall be served upon the appellant in the manner prescribed for service of notice of hearing. Any amount found to be due is immediately due and payable upon service of notice.

6-9.15 Duty of successor.

If an operator that is liable for any tax or penalties under this Section sells or otherwise disposes of its hotel, its successor shall notify the tax administrator of the date of sale and withhold a sufficient portion of the purchase price to equal the amount of the tax or penalty, for payment to the City, until the selling operator produces a receipt from the tax administrator showing that the tax or penalty has been paid, or a tax clearance certificate from the tax administrator stating that no tax or penalty is due. If the seller does not present a receipt or tax clearance certificate within thirty days after the successor commences to conduct business, the successor shall deposit the withheld amount with the tax administrator pending settlement of the account of the seller.

6-9.16 Liability of successor for failure to withhold; notice of amount due.

If the successor fails to withhold a portion of the purchase price as required, the successor is liable, along with the seller, for the payment of the amount required to be withheld and any penalty. Within thirty days after receiving a written request from the successor for a tax clearance certificate, the tax administrator shall either issue the certificate or mail notice to the successor, at the address appearing on the records of the tax administrator, of the estimated amount of the tax and penalty that must be paid as a condition of issuing the certificate.

6-9.17 Refunds.

(a) Whenever the amount of any tax, interest, or penalty has been overpaid, paid more than once, or erroneously or illegally collected or received by the City under this Section, it may be refunded as provided in subsections (b) and (c) of this Section, provided a claim in writing, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within one year of the date of payment. The claim shall be on a form furnished by the tax administrator.

(b) An operator may claim a refund, or take as a credit against taxes collected and remitted, the amount overpaid, paid more than once, or erroneously or illegally collected or received, when it is established in a manner prescribed by the tax administrator that the person from whom the tax was collected was not a transient, provided that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

(c) A transient may obtain a refund of taxes overpaid, paid more than once, or erroneously or illegally collected or received by the City by filing a claim in the manner provided in subsection (a) of this Section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to an operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator that collected the tax and that the operator has already remitted the amount of the subject tax to the City.

(d) No refund shall be paid under this Section unless the claimant establishes the right to the refund by written records.

6-9.18 Actions to collect; personal liability.

(a) Any tax required to be paid by a transient under this Section is a debt owed by the transient to the City and payable through an operator. Any tax collected by an operator that has not been remitted to the City is held in trust for the account of the City and is due and payable by the operator to the City.

(b) Any person owing money to the City under this Section is liable in an action brought in the name of the City for the recovery of that amount, and shall also be liable for the City's attorney fees and costs in an amount approved by the court.

(c) Any officer, director, manager, member, partner, or other person having control or supervision of, or charged with the responsibility for, the collection, accounting, or remittance of the tax, who willfully fails to collect, account for, or remit the tax, is personally liable for the amount of the tax not remitted, together with interest and penalties. This subsection does not relieve the operator of liability.

6-9.19 Violations; penalties.

(a) Any person violating any provision of this Section is guilty of a misdemeanor and, upon conviction, is punishable by a fine of not more than one thousand dollars, or by imprisonment for a period not to exceed six months, or by both such fine and imprisonment.

(b) In the alternative to subsection (a), a violation of this Section may be prosecuted as an infraction or enforced through the issuance of an administrative citation and the imposition of administrative fines under the applicable provisions of the Lynwood Municipal Code.

(c) Each day a violation continues constitutes a separate violation.

(d) The remedies provided by this Section are cumulative and are in addition to any other remedy available at law or in equity, including civil action, injunctive relief, and the recovery of the tax, interest, penalties, and costs.

6-9.20 Revocation of certificate.

Whenever any operator fails to comply with any provision of this Section or any rule or regulation adopted by the tax administrator under this Section, the tax administrator, upon hearing, after giving the operator ten days' written notice specifying the time and place of hearing and requiring the operator to show cause why its certificate should not be revoked, may suspend or revoke the certificate held by the operator. The tax administrator shall give the operator written notice of the suspension or revocation. Notice under this Section may be served personally, by mail in the manner prescribed for service of notice of a deficiency determination, or by electronic mail to an address the operator has provided to the City. The tax administrator shall not issue a new certificate after a revocation unless satisfied that the former holder of the certificate will comply with this Section and the regulations of the tax administrator.

6-9.21 Closure of hotel without certificate.

During any period during which a certificate has not been issued, or is suspended, revoked, or otherwise not validly in effect, the tax administrator may require that the hotel be closed.

6-9.22 Recording notice of lien.

If any amount required to be remitted or paid to the City under this Section is not remitted or paid when due, the tax administrator may, within four years after the amount is due, file for record in the office of the county recorder a notice of lien specifying the amount of the tax, interest, and penalties due, the name and address, as it appears on the records of the tax administrator, of the operator liable for the same, and the fact that the tax administrator has complied with all provisions of this Section in the determination of the amount required to be remitted and paid. From the time of filing for record, the amount required to be remitted, together with interest and penalties, constitutes a lien upon all real property in the county owned by the operator, or afterwards and before the lien expires acquired by the operator. The lien has the force, effect, and priority of a judgment lien and continues for ten years from the time of filing of the notice of lien unless sooner released or otherwise discharged.

6-9.23 Warrant for collection of tax.

At any time within four years after any operator is delinquent in the remittance or payment of any amount required to be remitted or paid, or within four years after the last recording of a notice of lien under Section 6-9.22, the tax administrator may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the City under this Section. The warrant shall be directed to any sheriff, marshal, or constable and has the same effect as a writ of execution. The warrant shall be levied, and sale made pursuant to it, in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. The tax administrator may pay or advance to the sheriff, marshal, or constable the same fees, commissions, and expenses for services as are provided by law for similar services pursuant to a writ of execution. The tax administrator, and not the court, shall approve the fees for publication in a newspaper.

6-9.24 Seizure and sale.

At any time within four years after any operator is delinquent in the remittance or payment of any amount, the tax administrator may collect the amount by seizing any property, real or personal, of the operator and selling the property, or a sufficient part of it, at public auction to pay the amount due, together with any interest and penalties imposed for the delinquency and any costs incurred on account of the seizure and sale. Any seizure made to collect taxes due under this Section shall be only of property of the operator not exempt from execution under the Code of Civil Procedure.

6-9.25 Withhold notice.

If any person or operator is delinquent in the remittance or payment of the amount required to be remitted or paid, or if a determination has been made against the person or operator for the remittance of tax and payment of the penalty, the City may, within four years after the tax obligation became due, give notice personally or by registered mail to all persons, including the State or any political subdivision of the State, having in their possession or under their control any credits or any personal property belonging to the taxpayer. After receiving the withholding notice, the person notified shall make no disposition of the taxpayer's credits, other personal property, or debts until the City consents to a transfer or disposition, or until sixty days elapse after the receipt of the notice, whichever expires earlier. All persons, upon receipt of the notice, shall advise the City immediately of all such credits, other personal property, or debts in their possession, under their control, or owing by them. If the notice seeks to prevent the transfer or other disposition of a deposit in a bank, or other credits or personal property in the possession or under the control of a bank, the notice shall, to be effective, be delivered or mailed to the branch or office of the bank at which the deposit is carried or at which the credits or personal property is held. If any person so notified makes a transfer or disposition of the property or debts required to be held during the effective period of the notice to withhold, that person is liable to the City to the extent of the value of the release, up to the amount of the indebtedness owed by the taxpayer to the City.

6-9.26 Voluntary collection agreements.

(a) The tax administrator, with the concurrence of the City Attorney, may enter into a voluntary collection agreement with any booking intermediary providing for the collection, reporting, and remittance of the tax, for audit procedures, and for the resolution of liability for prior periods.

(b) A voluntary collection agreement shall not reduce the rate of the tax, shall not exempt any transaction from the tax, and shall not waive the City's right to audit, assess, or enforce except as expressly and specifically provided in the agreement for the periods and matters covered by the agreement.

(c) The existence of, entry into, performance under, or termination of a voluntary collection agreement does not constitute a determination that a booking intermediary is or is not an operator, does not limit the City's authority under this Section as to any period or matter not expressly covered by the agreement, and does not waive any claim of the City as to any other person.

(d) Each voluntary collection agreement shall be reported to the City Council at a regular public meeting.

6-9.27 Rules and regulations.

The tax administrator may adopt written rules, regulations, forms, guidelines, and administrative interpretations consistent with this Section as necessary to administer and enforce it, including rules governing registration, returns, electronic filing and remittance, recordkeeping, exemption documentation, audit procedures, and the allocation of package prices. The rules and regulations shall be made available to the public and posted on the City's website.

6-9.28 Confidentiality.

Returns, reports, and records furnished by an operator under this Section, and information obtained by audit, are confidential to the extent permitted by law and shall not be disclosed except to City officers and employees in the performance of their duties, to the City's auditors and legal counsel, in connection with any administrative or judicial proceeding to determine or collect the tax, or as otherwise required by law. Nothing in this Section prevents the disclosure of aggregate revenue information that does not identify a particular operator, or the disclosure required by Section 6-9.29.

6-9.29 Annual audit and public reporting.

(a) Revenue received under this Section shall be recorded in the City's General Fund and shall be included in the annual independent financial audit of the City conducted by a certified public accountant, and in the City's Annual Comprehensive Financial Report.

(b) The Director of Finance shall present a report to the City Council, in open session, not less than once each fiscal year, stating the amount of revenue received under this Section during the preceding fiscal year and describing, in general terms, the City services and programs supported by General Fund revenue during that period.

(c) The annual report and the annual independent financial audit shall be posted on the City's website and maintained there for not less than five years.

(d) The failure to prepare, present, or post a report under this Section does not affect the validity of the tax imposed by this Section, the obligation of any operator or transient, or the City's authority to collect and enforce the tax.

6-9.30 Exhaustion of remedies; payment under protest.

No action or proceeding shall be maintained by any person to contest the validity or amount of any tax, penalty, or interest imposed under this Section unless that person has first exhausted the administrative remedies provided in Sections 6-9.13, 6-9.14, and 6-9.17, and has paid the amount in question under protest. Claims against the City arising under this Section are governed by Government Code Section 900 et seq., except as otherwise expressly provided in this Section.

6-9.31 Amendment.

The City Council may amend this Section by ordinance, without a vote of the People, in any manner that does not increase the rate of the tax above twelve percent and does not otherwise constitute a tax increase for which voter approval is required by Section XIII C of the California Constitution. The City Council's authority under this Section expressly includes the authority to adopt exemptions, waivers, reductions, procedural requirements, and administrative provisions, and to make any amendment necessary to conform this Section to state or federal law.

6-9.32 Effect on other obligations.

The tax imposed by this Section is in addition to, and not in lieu of, any business license tax, permit fee, or other charge imposed by the City. No provision of this Section authorizes any use of property or conduct of business that is otherwise unlawful.

Section 3. General Tax; No Restriction on Use. The tax imposed by this Ordinance is a general tax within the meaning of Section XIII C, Section 2(b) of the California Constitution. All proceeds shall be deposited in the City's General Fund and may be used for any lawful general governmental purpose. No provision of this Ordinance, and no statement in the Recitals, in the ballot question, in the City Attorney's impartial analysis, or in any argument or informational material regarding this Ordinance, creates a special fund, dedicates or earmarks revenue to any specific purpose, or obligates the City Council to appropriate revenue to any particular service, program, or project.

Section 4. Submission to Voters; Approval Required. This Ordinance shall be submitted to the qualified voters of the City at the General Municipal Election to be held on November 3, 2026, and shall take effect only if approved by a majority of the voters voting on the Measure at that election.

Section 5. Effective Date; Operative Date. If approved by a majority of the voters voting on the Measure, this Ordinance shall take effect ten days after the City Council declares the results of the election, in accordance with Elections Code Section 9217. The tax imposed by this Ordinance shall be operative, and the duty of operators to collect the tax shall commence, on the first day of the first calendar quarter that begins not less than sixty days after the effective date. The City Clerk shall record the effective date and the operative date in the Lynwood Municipal Code.

Section 6. CEQA Findings. The People of the City of Lynwood find and determine that this Ordinance is not subject to the California Environmental Quality Act (Public Resources Code Section 21000 et seq.) ("CEQA") because it is the creation of a government funding mechanism that does not involve any commitment to any specific project, under CEQA Guidelines Section 15378(b)(4), and because it can be seen with certainty that there is no possibility that it may have a significant effect on the environment, under CEQA Guidelines Section 15061(b)(3). This Ordinance merely proposes the imposition of a transient occupancy tax, subject to approval by the City's voters, and does not approve, authorize or commit the City to any specific department project, physical activity, or other action that may result in a direct or reasonably foreseeable indirect physical change in the environment.

Section 7. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, that decision shall not affect the validity of the remaining portions of this Ordinance or their application to other persons or circumstances. The People of the City of Lynwood declare that they would have passed this Ordinance, and each and every section, subsection, sentence, clause, and phrase, without regard to whether any portion would be subsequently declared invalid or unconstitutional.

Section 8. Codification. The City Clerk is directed to cause Section 2 of this Ordinance to be codified as Section 6-9 of Chapter 6 of the Lynwood Municipal Code, and is authorized to correct typographical, numbering, and cross-reference errors, and to make conforming changes to section numbering, without altering the substance of this Ordinance.

Section 9. Certification and Publication. The City Clerk shall certify to the adoption of this Ordinance by the voters and shall cause it to be published and posted as required by law.

INTRODUCED on this 4th day of August, 2026, and passed to print and approved by the following called vote:

Members of the Council:

AYES: COUNCIL MEMBERS CUELLAR, MUÑOZ-GUEVARA, SOTO, MAYOR PRO TEM AVILA MOORE, AND MAYOR CAMACHO

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

APPROVED by the following vote of the People of the City of Lynwood on November ___, 2026:

YES:
NO:

ADOPTED by Declaration of the vote at the November ____, 2026 election by the City Council of the City of Lynwood on _________________, 2026:

Members of the Council: AYES:
NOES:
ABSENT:
ABSTAIN:

RESOLUTION NO. 2026.091

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LYNWOOD, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON NOVEMBER 3, 2026, WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THAT DATE PURSUANT TO § 10403 OF THE ELECTIONS CODE

WHEREAS, a Municipal Election is to be held on November 3, 2026, in the City of Lynwood, for the purpose of considering the imposition of a general transient occupancy tax on the privilege of occupying lodging for transient occupancy in the City of Lynwood.

WHEREAS, it is desirable that the Municipal Election be consolidated with the Statewide General election to be held on the same date and that within the City the precincts, polling places and election officers of the two elections be the same, and that the county election department of the County of Los Angeles canvass the returns of the Municipal Election and that the election be held in all respects as if there were only one election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNWOOD DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That pursuant to the requirements of § 10403 of the Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a Municipal Election with the Statewide General election on Tuesday, November 3, 2026.

Section 2. That a measure is to appear on the ballot, which requires a majority vote, as follows:

<table>
<tr><td rowspan="2">Lynwood Public Safety/Community Protection/City Services Measure

To maintain 911 emergency response; prevent crime, including gang/juvenile crime and human trafficking; address homelessness; keep parks/public areas safe/clean; address speeding/unsafe driving; repair streets/potholes; support youth/senior programs, other general city services, shall the City of Lynwood ordinance establishing a 12% transient occupancy tax, (paid only by hotel/motel guests), be adopted, providing approximately $751,315 annually until ended by voters, requiring audits/public spending disclosure, all funds locally controlled/benefitting Lynwood residents?</td><td>YES</td></tr>
<tr><td>NO</td></tr>
</table>

Section 3. That the County election department is authorized to canvass the returns of the Municipal Election. Pursuant to Elections Code 10418 the election shall be regulated and done in accordance with the provisions of law regulating the statewide election and held in all respects as if there were only one election, and only one form of ballot shall be used.

Section 4. That the Board of Supervisors is requested to issue instructions to the County election department to take any and all steps necessary for the holding of the consolidated election.

Section 5. That the City of Lynwood recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

Section 6. That the City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the county election department of the County of Los Angeles.

Section 7. Notice of the election is hereby given. Additionally, the City Clerk is authorized, instructed and directed to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 8. The City Clerk shall certify the passage and adoption of this City Council Resolution and enter it into the book of original Resolutions.

Section 9. That this Resolution shall take effect immediately upon its adoption.

Section 10. That the City Clerk shall certify to the adoption of this Resolution and shall cause the same to be entered into the book of original resolutions of the City of Lynwood.

PASSED, APPROVED AND ADOPTED this 4TH DAY OF AUGUST, 2026.

Gabriela Camacho
Mayor

ATTEST:

Maria Quiñonez
City Clerk

APPROVED AS TO FORM:

Noel Tapia
City Attorney

APPROVED AS TO CONTENT:

Suja Lowenthal
City Manager

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, do hereby certify that the foregoing Resolution was passed and adopted by the City Council of the City of Lynwood at a meeting held on the **4th day of August 2026**.

AYES: **COUNCIL MEMBERS CUELLAR, MUÑOZ-GUEVARA, SOTO, MAYOR PRO TEM AVILA MOORE, AND MAYOR CAMACHO**

NOES: **NONE**

ABSENT: **NONE**

ABSTAIN: **NONE**

Maria Quiňonez
City Clerk

Date: 8/5/26

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, and the Clerk of the City Council of said City, do hereby certify that the above foregoing is a full, true and correct copy of **Resolution No. 2026.091** on file in my office and that said Resolution was adopted on the date and by the vote therein stated. Dated this **4th day of August 2026.**

Maria Quiňonez
City Clerk

Date: 8/5/26

RESOLUTION NO. 2026.092

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LYNWOOD APPROVING THE FORM OF THE PROPOSED ORDINANCE TO BE SUBMITTED TO VOTERS OF THE CITY AT THE NOVEMBER 3, 2026, GENERAL MUNICIPAL ELECTION ESTABLISHING A TRANSIENT OCCUPANCY TAX

WHEREAS, under the provisions of the laws relating to general law cities in the State of California, a Municipal Election shall be held on November 3, 2026; and

WHEREAS, the City Council of the City of Lynwood has determined that it is appropriate to submit to the voters of the City a proposed ordinance establishing a transient occupancy tax; and

WHEREAS, the proposed ordinance has been prepared for the submission to the voters and is attached hereto as Attachment No. 1 and incorporated herein by reference; and

WHEREAS, the City Council desires to approve the form of the proposed prior to its submission to the voters.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNWOOD, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council hereby approves the form of the proposed ordinance attached hereto as Attachment No. 1, entitled "AN ORDINANCE OF THE PEOPLE OF THE CITY OF LYNWOOD, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, ADDING SECTION 6-9 'TRANSIENT OCCUPANCY TAX' TO CHAPTER 6 'FINANCE AND TAXATION' OF THE LYNWOOD MUNICIPAL CODE, IMPOSING A TRANSIENT OCCUPANCY TAX AT A RATE OF TWELVE PERCENT ON THE FULL AMOUNT PAID BY GUESTS FOR LODGING, AND REQUIRING ONLINE TRAVEL COMPANIES AND OTHER BOOKING INTERMEDIARIES TO COLLECT AND REMIT THE TAX," and authorizes its submission to the qualified voters of the City at the November 3, 2026 General Municipal Election.

Section 3. The proposed ordinance attached as Attachment No. 1 shall be submitted to qualified voters of the City in accordance with the California Constitution, the California Elections Code and all other applicable provisions of law.

Section 4. If approved by a majority of the voters voting on the measure, the proposed ordinance shall be deemed adopted and shall become effective in accordance with applicable provisions of California law and the terms set forth in the ordinance.

Section 5. This Resolution shall take effect immediately upon adoption.

Section 6. If any provision of this Resolution is held invalid or unconstitutional, such decision shall not affect the validity of the remaining provisions of this Resolution.

Section 7. The City Clerk shall certify to the passage and adoption of this Resolution and shall cause it to be entered into the book of original resolutions of the City of Lynwood.

PASSED, APPROVED AND ADOPTED THIS 4TH DAY OF AUGUST, 2026.

Gabriela Camacho
Mayor

ATTEST:

Maria Quiñonez
City Clerk

APPROVED AS TO FORM:

Noel Tapia
City Attorney

APPROVED AS TO CONTENT:

Suja Lowenthal
City Manager

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, do hereby certify that the foregoing Resolution was passed and adopted by the City Council of the City of Lynwood at a meeting held on the **4th day of August 2026**.

AYES: **COUNCIL MEMBERS CUELLAR, MUÑOZ-GUEVARA, SOTO, MAYOR PRO TEM AVILA MOORE, AND MAYOR CAMACHO**

NOES: **NONE**

ABSENT: **NONE**

ABSTAIN: **NONE**

Maria Quiñonez

Maria Quiñonez
City Clerk

Date: 8/5/26

STATE OF CALIFORNIA)
) §
COUNTY OF LOS ANGELES)

I, Maria Quinonez, the undersigned, City Clerk of the City of Lynwood, and the Clerk of the City Council of said City, do hereby certify that the above foregoing is a full, true and correct copy of **Resolution No. 2026.092** on file in my office and that said Resolution was adopted on the date and by the vote therein stated. Dated this **4th day of August 2026.**

Maria Quiñonez

Maria Quiñonez
City Clerk

Date: 8/5/26

ATTACHMENT NO. 1

PROPOSED ORDINANCE NO. ____

AN ORDINANCE OF THE PEOPLE OF THE CITY OF LYNWOOD, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, ADDING SECTION 6-9 "TRANSIENT OCCUPANCY TAX" TO CHAPTER 6 "FINANCE AND TAXATION" OF THE LYNWOOD MUNICIPAL CODE, IMPOSING A TRANSIENT OCCUPANCY TAX AT A RATE OF TWELVE PERCENT ON THE FULL AMOUNT PAID BY GUESTS FOR LODGING, AND REQUIRING ONLINE TRAVEL COMPANIES AND OTHER BOOKING INTERMEDIARIES TO COLLECT AND REMIT THE TAX

RECITALS

WHEREAS, this measure shall be known and may be cited as "The Lynwood Public Safety/Community Protection/City Services Measure" (the "Measure"); and

WHEREAS, Revenue and Taxation Code Section 7280 authorizes the legislative body of a city to levy a tax on the privilege of occupying a room or other living space in a hotel, inn, tourist home or house, motel, or other lodging, unless the occupancy is for a period of more than thirty days; and

WHEREAS, the City of Lynwood ("City") does not presently impose a transient occupancy tax, and is one of a small number of cities in Los Angeles County that does not do so; visitors who stay in Lynwood lodging therefore consume City services without contributing to their cost through a lodging tax, as visitors do in neighboring jurisdictions; and

WHEREAS, the City is responsible for providing and supporting essential municipal services that protect the health, safety, and quality of life of residents, businesses, and visitors, including public safety, emergency response, street and infrastructure maintenance, parks and recreation, youth and senior citizen programs, neighborhood services, and other general City services; and

WHEREAS, the City Council of the City of Lynwood ("City Council") has considered establishing a transient occupancy tax at a rate of twelve percent, estimated to generate approximately $751,315 annually, to be collected from guests occupying hotels, motels, and other qualifying lodging within the City, the tax would not be a parcel or property tax imposed on Lynwood homeowners; and

WHEREAS, hotels and motels may generate additional demands for law enforcement services, including calls for service, crime prevention, investigations, patrol activity, and efforts to identify and prevent human trafficking and other unlawful activity, and additional revenue generated by the proposed transient occupancy tax would be available to support these and other public safety services that protect lodging guests, employees, nearby businesses, residents, and the broader Lynwood community; and

WHEREAS, the manner in which lodging is marketed, reserved, and paid for has changed substantially since transient occupancy tax ordinances were first adopted in California. A guest today frequently reserves and pays for a room through an online travel company, booking platform, wholesaler, or other intermediary rather than paying the lodging establishment directly. The intermediary commonly negotiates a discounted or wholesale rate with the lodging establishment, charges the guest a higher retail amount plus service and booking fees, and remits to the lodging establishment only the discounted amount; and

WHEREAS, because the City has not previously adopted a transient occupancy tax, the City has the opportunity to adopt an ordinance that is, from the outset, drafted to reach the full amount a guest pays for lodging and to apply to every person who charges, collects, or receives that amount, whether a lodging establishment, an online travel company, a booking platform, a wholesaler, or any similar business, and whether that business model exists today or is developed in the future. It is the express intent of the People of the City of Lynwood that the tax imposed by this Ordinance be measured by the total amount the guest pays for lodging, and that it not be avoided through the allocation of that amount among a lodging establishment, an intermediary, or any other person; and

WHEREAS, the proposed transient occupancy tax would be a general tax. Its proceeds will be deposited into the City's General Fund and will support general governmental purposes, including, but not limited to, maintaining 911 emergency response and sheriff patrols; preventing and addressing crime, theft, gangs, and human trafficking; keeping parks and public areas clean and safe; repairing streets and potholes; supporting youth, afterschool, recreation, and senior citizen programs; and other general City services. The references in these Recitals and in the ballot materials to particular services are illustrative of the general governmental purposes for which the revenue may be used, and this Ordinance does not restrict, dedicate, earmark, or otherwise obligate the revenue to any specific purpose, program, or project; and

WHEREAS, all revenue generated by the proposed Measure would be collected for use by the City and subject to local control, public financial reporting, and applicable accounting and auditing requirements; and

WHEREAS, the proposed Measure would require annual independent financial audit and annual public disclosure of Measure revenue and expenditures to promote transparency and allow residents to review how the funds are managed; and

WHEREAS, the City Council recognizes that Lynwood residents may temporarily need local lodging after a fire, flood, or other emergency making the resident's home uninhabitable. This Ordinance therefore provides an exemption for qualifying Lynwood residents temporarily occupying a Lynwood hotel or motel due to an emergency or temporary displacement from their homes, subject to the eligibility and documentation requirements established by this Ordinance; and

WHEREAS, Section XIII C of the California Constitution requires that a general tax be submitted to the electorate and approved by a majority of the voters voting on the measure at an election consolidated with a regularly scheduled general election for members of the City Council; and

WHEREAS, the City Council therefore desires to submit this Ordinance to the qualified voters of the City at the General Municipal Election to be held on November 3, 2026, so that Lynwood voters may make the final decision.

All legal prerequisites to the adoption of this Ordinance have occurred.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF LYNWOOD DO ORDAIN AS FOLLOWS:

Section 1. Recitals. The People of the City of Lynwood find and determine that all of the above Recitals are true and correct and incorporate such Recitals into this Ordinance as findings and as a statement of the intent with which this Ordinance is to be construed.

Section 2. Adoption of Code Provisions. Section 6-9 is hereby added to Chapter 6 of the Lynwood Municipal Code to read as follows:

SECTION 6-9
TRANSIENT OCCUPANCY TAX

6-9.1 Title.

The ordinance codified in this Section shall be known as the "Transient Occupancy Tax Ordinance" of the City of Lynwood.

6-9.2 Purpose and intent.

(a) This Section imposes a tax upon the privilege of occupying lodging in the City for periods of thirty consecutive calendar days or less, as authorized by Revenue and Taxation Code Section 7280.

(b) It is the express purpose and intent of the People of the City of Lynwood that the tax be measured by the total amount a transient pays, or agrees to pay, for occupancy, without regard to how that amount is divided, allocated, characterized, or accounted for among the accommodations provider, any booking intermediary, any affiliate of either, or any other person, and without regard to the form, structure, or label of the transaction.

(c) It is further the express purpose and intent of the People of the City of Lynwood that every person who charges, collects, or receives rent for occupancy in the City, including every online travel company, booking platform, wholesaler, reseller, and similar intermediary, be an operator with the duty to register, collect, report, and remit the tax, and that liability for the tax be joint and several among all such persons.

(d) This Section shall be construed liberally to accomplish the purposes stated in this Section, and shall apply to every method, technology, platform, and business model used to advertise, arrange, broker, reserve, book, or facilitate occupancy, whether now existing or hereafter developed.

6-9.3 Definitions.

Except where the context otherwise requires, the definitions given in this Section shall govern the construction of this Section. Where a term is subject to more than one reasonable construction, the construction that gives the broadest effect to Section 6-9.2 shall control.

"Accommodations" means any room, space, lot, area, site, or other portion of a hotel used or intended for occupancy, together with any item, amenity, or service furnished to a transient as part of, or accompanying, that room or space and for which rent is charged.

"Accommodations provider" means any person that furnishes, operates, or provides accommodations in a hotel, whether in the capacity of owner, proprietor, lessee, sublessee, mortgagee in possession, debtor in possession, licensee, managing agent, or any other capacity, other than as an employee. Where an accommodations provider performs its functions through a managing agent of any type other than an employee, the managing agent is also an accommodations provider and has the same duties and liabilities as its principal. Compliance with this Section by either the principal or the managing agent constitutes compliance by both.

"Affiliate" means any person that directly or indirectly controls, is controlled by, or is under common control with another person.

"Booking intermediary" means any person, other than an accommodations provider acting solely in that capacity, that directly or indirectly (1) advertises, lists, markets, offers, brokers, arranges, reserves, books, facilitates, or otherwise enables occupancy of accommodations located in the City, and (2) charges, collects, receives, or processes rent, or any portion of rent, or any facilitation fee, in connection with that occupancy, whether or not the person ever holds title to, possesses, controls, or occupies the accommodations. "Booking intermediary" includes, without limitation, an online travel company, online travel agency, hosting platform, home-sharing platform, short-term rental facilitator, travel agent, booking agent, room seller or reseller, online room seller or reseller, wholesaler, consolidator, and tour operator, of any type or nature whatsoever, whether operating under a merchant model, an agency model, a wholesale or net-rate model, or any other model, and whether now existing or hereafter developed. "Booking intermediary" does not include (i) an employee of an accommodations provider or of a booking intermediary, or (ii) a person whose sole role in the transaction is the processing of an electronic payment, such as a bank, credit card issuer, or payment network, that neither sets nor receives the retail price of the accommodations.

"City" means the City of Lynwood.

"Discount room charge" means the total consideration charged by an accommodations provider to a booking intermediary, or to an affiliate of a booking intermediary, for furnishing accommodations.

"Facilitation fee" means the total consideration charged by a booking intermediary to a transient for accommodations, less the discount room charge, if any, provided that the facilitation fee shall not be less than zero dollars.

"Hotel" means any structure, or any portion of any structure, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home or house, bed and breakfast, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, short-term rental, home-sharing unit, vacation ownership resort, public or private club, mobile home or house trailer at a fixed location, or other similar structure or portion thereof. "Hotel" also includes any space, lot, area, or site in any trailer court, camp, park, or lot that is occupied or intended or designed for occupancy by a tent, trailer, recreational vehicle, mobile home, motorhome, or similar conveyance. "Hotel" does not include a hospital, medical clinic, skilled nursing facility, convalescent home, licensed residential care facility, licensed community care facility, or housing owned or operated by an accredited educational institution for its own students, faculty, or staff.

"Occupancy" means the use or possession, or the right to the use or possession, whether or not exercised, of accommodations in a hotel for dwelling, lodging, or sleeping purposes.

"Operator" means an accommodations provider or a booking intermediary, or both.

"Person" means any individual, firm, partnership, joint venture, limited liability company, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental entity to the extent it may lawfully be taxed, or any other group or combination acting as a unit.

"Qualifying rental agreement" means, and is limited to, a written contract signed by both the accommodations provider and the occupant, legally enforceable by either party, for a rental period of not less than thirty consecutive calendar days. A qualifying rental agreement expressly excludes (1) any agreement, regardless of the stated length of the rental term, that is terminated for any reason by either party or by mutual consent before the thirtieth consecutive day of the tenancy, and (2) any agreement that would be unlawful.

"Rent" means the total consideration charged to, or paid by, a transient for occupancy, valued in money, whether to be received in money, goods, labor, or otherwise, whether or not actually received, and without any deduction whatsoever. Rent includes, without limitation:

(1) The discount room charge and the facilitation fee, if any;

(2) All retail markups, commissions, service charges, transaction fees, booking fees, reservation fees, processing fees, convenience fees, administrative fees, and similar charges, however denominated, and whether charged, collected, or retained by an accommodations provider, a booking intermediary, an affiliate of either, or any other person;

(3) Separate charges levied for items or services that are part of, or accompany, the accommodations, including but not limited to charges for overnight or required parking, resort or destination access, internet or wireless access, housekeeping or room cleaning, furniture, fixtures, appliances, linens, towels, in-room safes, spa or fitness access, pet occupancy or pet-related cleaning, additional transients, and early or late arrival or departure or partial days;

(4) Cancellation charges, attrition fees, no-show charges, and advance reservation or rental deposits that are not refunded;

(5) Consideration or value received by an operator from an award, loyalty, or reward program, including the redemption of points, incentives, or bonuses; and

(6) The portion of the price of any package, bundle, or combined offering that is reasonably attributable to occupancy and to the taxable items and services described in this definition.

Rent does not include: (i) any tax separately stated and imposed by the United States, the State of California, or the City; (ii) any charge, billing, or account, or portion thereof, that the operator determines to be worthless or uncollectible and charges off for income tax purposes, provided that any amount later collected shall be treated as rent in the month collected and reported in the next return; (iii) any amount upon which a sales or use tax is imposed; or (iv) accommodations furnished on a complimentary basis where no consideration is charged to or received from any person.

"Short-term rental" means a residential dwelling unit, or any portion of a residential dwelling unit, that is rented to another person or group of persons for occupancy for a period of thirty consecutive calendar days or less. For purposes of this definition, "residential dwelling unit" means a building, or portion of a building, designed for residential purposes, including single-family and multiple-family dwellings.

"Tax" means the tax imposed by this Section and, where the context requires, any applicable interest and penalties, and any amount collected by an operator under a representation that it is the tax imposed by this Section and that is not refunded in accordance with this Section.

"Tax administrator" means the Director of Finance of the City or the Director's designee.

"Transient" means any person who exercises occupancy, or is entitled to occupancy, by reason of any concession, permit, right of access, license, or agreement, whether written or oral, for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. A person is deemed a transient until the thirtieth consecutive day of occupancy or right of occupancy, and the tax is due upon all rent collected or accruing before the thirtieth consecutive day unless the occupancy is pursuant to a qualifying rental agreement. The proprietor or manager of a hotel, when residing on the premises, is not a transient. The terms "guest" and "visitor," where used in this Section, have the same meaning as "transient."

6-9.4 Tax imposed.

(a) For the privilege of occupancy in any hotel, each transient is subject to, and shall pay, a tax in the amount of twelve percent of the rent, or at any lesser rate that the City Council may establish by resolution. The City Council may by resolution thereafter increase a rate previously reduced, up to but not exceeding twelve percent, without further voter approval.

(b) The tax constitutes a debt owed by the transient to the City, which is extinguished only by payment to an operator or to the City. The transient shall pay the tax to the operator 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. Any unpaid tax is due upon the transient ceasing to occupy the accommodations. If for any reason the tax due is not paid to an operator, the tax administrator may require that the tax be paid directly to the tax administrator.

(c) The tax applies to occupancy in the City regardless of where the accommodations are advertised, reserved, booked, or paid for, and regardless of the location, place of formation, or place of business of any operator.

6-9.5 Collection by operators; joint and several liability.

(a) Every operator that charges, collects, or receives rent for occupancy in the City shall collect the tax imposed by this Section at the same time and to the same extent as the rent is collected.

(b) Where a booking intermediary collects rent from a transient, the booking intermediary shall collect the tax upon the full amount of the rent, including the discount room charge and the facilitation fee, and shall report and remit that tax directly to the tax administrator in accordance with this Section.

(c) The accommodations provider and every booking intermediary participating in a transaction are jointly and severally liable to the City for the full amount of the tax, together with applicable penalties and interest. The City may proceed against any one or more of them, in any order, provided that the City shall be entitled to only one satisfaction of the tax due on a given transaction.

(d) An operator is relieved of liability for tax on a given transaction to the extent that the operator establishes, through documentation retained in accordance with Section 6-9.11, that another operator has actually collected that tax and remitted it to the City.

(e) Any agreement between or among operators, or between an operator and a transient, purporting to allocate or limit responsibility for the tax is of no effect as against the City and does not relieve any operator of any duty or liability under this Section.

(f) Every booking intermediary that facilitates occupancy in the City is engaged in business in the City for purposes of this Section and is subject to the jurisdiction of the City and its courts with respect to this Section, to the full extent permitted by law.

6-9.6 Exemptions.

No tax shall be imposed upon:

(a) Any person as to whom, or any occupancy as to which, it is beyond the power of the City to impose the tax provided in this Section;

(b) Any officer or employee of the United States or of the State of California occupying accommodations while on official business, where the rent is paid directly by the United States or the State, or by a federal or state agency, by government warrant, government purchase order, government credit card, or direct billing to the government entity, and where the officer or employee presents documentation of official status;

(c) Any officer or employee of a foreign government who is exempt by express provision of federal law or international treaty;

(d) Any occupancy for which rent is paid directly by a federal, state, county, county-affiliated, or City agency, or by a nonprofit organization under contract with such an agency, as an emergency shelter, interim housing, or homelessness services referral, including but not limited to referrals by the Los Angeles County Department of Public Social Services, the Los Angeles County Department of Children and Family Services, and the Los Angeles Homeless Services Authority;

(e) Any occupancy for which rent is paid from funds administered by the Emergency Food and Shelter National Board Program;

(f) Any occupancy pursuant to a qualifying rental agreement; and

(g) Any occupancy by a Lynwood resident who is temporarily displaced from the resident's Lynwood dwelling because that dwelling has been rendered uninhabitable by fire, flood, earthquake, other natural disaster, a declared local emergency, or an order of a public agency, for the period of displacement or ninety consecutive days, whichever is less. The tax administrator may extend the ninety-day period for good cause. A person claiming this exemption shall provide documentation of Lynwood residency and of the displacement in the form prescribed by the tax administrator, which may include a fire or police incident report, a Red Cross or other emergency services referral, a code enforcement or building official notice, or an insurance claim record.

No exemption shall be granted except upon a claim made at the time rent is collected, under penalty of perjury, upon a form prescribed by the tax administrator, except that the tax administrator may accept a late claim and issue a refund under Section 6-9.17 for the exemption provided in subsection (g) where the circumstances of the emergency prevented a timely claim. Each operator shall retain exemption claims with the records required by Section 6-9.11.

6-9.7 Duties of operator.

(a) Each operator shall collect the tax imposed by this Section to the same extent and at the same time as the rent is collected from every transient. The amount of the tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. A duplicate of the receipt, or an electronic record containing the same information, shall be kept by the operator in accordance with Section 6-9.11.

(b) No operator shall advertise or state in any manner, directly or indirectly, that the tax or any part of the tax will be assumed or absorbed by the operator, that it will not be added to the rent, or that, if added, any part will be refunded, except in the manner provided in this Section.

(c) All taxes collected by an operator are held in trust for the account of the City until remitted to the tax administrator.

6-9.8 Registration.

(a) Within thirty days after the operative date of this Section, or within thirty days after commencing business in the City, whichever is later, each operator shall register with the tax administrator and obtain a transient occupancy registration certificate. An accommodations provider shall post the certificate at all times in a conspicuous place on the premises. A booking intermediary shall maintain the certificate and shall provide the certificate number to the tax administrator upon request.

(b) The certificate shall state the name of the operator, the address of the hotel or, in the case of a booking intermediary, the address of its principal place of business, the date on which the certificate was issued, and the following statement:

> "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the Transient Occupancy Tax Ordinance of the City of Lynwood by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting that tax to the tax administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all applicable local laws, including but not limited to those requiring a permit from any board, commission, department, or office of this City. This certificate does not constitute a permit. It is unlawful to operate a hotel in the City without a currently valid certificate."

(c) A certificate is not transferable and is valid only for the operator and location for which it is issued.

6-9.9 Duties of booking intermediaries.

(a) In addition to the duties imposed on all operators, each booking intermediary shall:

(1) Register with the tax administrator under Section 6-9.8 before, or within thirty days after, first facilitating occupancy in the City;

(2) Collect the tax on the full amount of rent charged to the transient, separately state the tax on the transient's reservation confirmation and receipt, and report and remit the tax under Section 6-9.10;

(3) Provide to the tax administrator, with each return, a report identifying, for each hotel in the City for which the booking intermediary facilitated occupancy during the reporting period, the address of the hotel, the number of nights of occupancy booked, the total rent charged to transients, and the total tax collected and remitted; and

(4) Upon written notice from the tax administrator that a particular hotel is not registered under Section 6-9.8 or that its certificate has been suspended or revoked, cease to facilitate occupancy at that hotel within ten business days and until further notice from the tax administrator.

(5) Nothing in this section shall require a booking intermediary to disclose the name, address, telephone number, email address, payment information, or other personal identifying information of any transient unless specifically requested by the tax administrator in connection with an audit, investigation or judicial or administrative proceeding authorized by law.

(6) Except as otherwise required by law, information furnished to the tax administrator pursuant to this Chapter that identifies the business operations of a taxpayer shall be treated as confidential and used solely for purposes of administering and enforcing this section.

(b) The tax administrator shall prescribe the form and manner of the report required by subsection (a)(3) and may modify its content as necessary to comply with applicable law governing the privacy of records.

(c) Nothing in this Section relieves an accommodations provider of any duty or liability under this Section.

6-9.10 Reporting and remitting.

(a) Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period established by the tax administrator, file a return with the tax administrator, in the form and manner prescribed by the tax administrator, stating the total rent charged and received and the amount of tax collected. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator.

(b) The tax administrator may establish shorter reporting periods for any operator if the tax administrator deems it necessary to ensure collection of the tax, and may require additional information in the return.

(c) The tax administrator may require that returns be filed and taxes remitted electronically.

(d) Returns and payments are due immediately upon cessation of business for any reason.

(e) A return is required for each reporting period even if no tax is due for that period.

6-9.11 Records; audit.

(a) Every operator liable for the collection and payment of any tax imposed by this Section shall keep and preserve, for a period of four years, all records necessary to determine the amount of the tax for which the operator is liable, including records of rent charged and received, discount room charges, facilitation fees, exemption claims, and tax collected and remitted. The tax administrator has the right to inspect and audit those records at all reasonable times.

(b) The tax administrator may examine the books, papers, and records of any operator, may issue subpoenas, and may require the attendance of any person having knowledge of relevant facts.

(c) Records shall be made available for examination within the City, or at another location within the County of Los Angeles designated by the tax administrator, or in electronic form acceptable to the tax administrator. If an operator maintains records outside the County of Los Angeles and does not produce them as provided in this subsection, the operator shall reimburse the City for the reasonable travel and lodging costs incurred by the City in examining those records.

(d) Records maintained electronically shall be produced in a machine-readable format that permits audit analysis.

6-9.12 Penalties for delinquency.

(a) Original delinquency. Any operator that fails to remit any portion of any tax imposed by this Section within the time required shall pay a penalty of ten percent of the amount of the tax, in addition to the amount of the tax.

(b) Continued delinquency. Any operator that fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax, in addition to the amount of the tax and the ten percent penalty first imposed.

(c) Audit deficiency. If, upon audit by the City, an operator is found to be deficient in its return or its remittance, or both, the tax administrator shall invoice the operator for the amount of the net deficiency plus a penalty of ten percent of the net deficiency. If the operator fails or refuses to pay the deficient amount and applicable penalties within fourteen days of the date of the invoice, an additional penalty shall be imposed at the rate of one percent per day of the net deficiency, not to exceed ten percent of the total of the deficiency amount and penalties.

(d) Fraud. If the tax administrator determines that the nonpayment of any remittance due under this Section is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added, in addition to the penalties stated in subsections (a) and (b) of this Section.

(e) Failure to register. Any operator that fails to register as required by Section 6-9.8 shall pay a penalty of one hundred percent of the tax due for the period during which the operator was unregistered, in addition to all other penalties and interest.

(f) Interest. In addition to the penalties imposed, any operator that fails to remit any tax imposed by this Section shall pay interest at the rate of one and one-half percent per month, or fraction of a month, on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(g) Penalties merged with tax. Every penalty imposed, and the interest that accrues, under this Section becomes a part of the tax required to be paid.

(h) Waiver. The tax administrator may waive all or part of any penalty or interest, but not the tax, upon a written showing of reasonable cause, and shall maintain a written record of each waiver and the basis for it.

6-9.13 Failure to collect and report tax; determination by tax administrator.

If any operator fails or refuses to collect the tax, or to make within the time provided in this Section any report and remittance of the tax or any portion of the tax, the tax administrator shall proceed in such manner as the tax administrator deems best to obtain facts and information on which to base an estimate of the tax due, and shall determine and assess against the operator the tax, interest, and penalties provided for by this Section. The tax administrator shall give notice of the amount assessed by serving it personally, by depositing it in the United States mail, postage prepaid, addressed to the operator at its last known place of business, or by electronic mail to an address the operator has provided to the City. The operator may, within ten days after the service or mailing of the notice, apply in writing to the tax administrator for a hearing on the amount assessed. If application for a hearing is not made within the time prescribed, the tax, interest, and penalties determined by the tax administrator become final and conclusive and immediately due and payable. If application is made, the tax administrator shall give not less than five days' written notice, in the manner prescribed in this Section, of the time and place at which the operator may show cause why the amount specified should not be fixed. At the hearing, the operator may appear and offer evidence. After the hearing, the tax administrator shall determine the proper tax to be remitted and shall give written notice of that determination and of the amount of tax, interest, and penalties. The amount determined to be due is payable fifteen days after the date of the tax administrator's written notice unless an appeal is taken as provided in Section 6-9.14. No determination shall be made more than four years after the date the return for the period in question was due, except that no limitation period applies where an operator has failed to file a return, has filed a fraudulent return, or has failed to register under Section 6-9.8.

6-9.14 Appeals.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of tax, interest, and penalties may appeal to the City Council by filing a notice of appeal with the City Clerk within fifteen days of the service or mailing of the determination of the tax due. The City Council shall fix a time and place for hearing the appeal, and the City Clerk shall give five days' written notice to the operator at its last known place of business. The City Council may hear the appeal itself or may appoint a hearing officer to hear the appeal and submit findings and a recommendation. The findings of the City Council are final and conclusive and shall be served upon the appellant in the manner prescribed for service of notice of hearing. Any amount found to be due is immediately due and payable upon service of notice.

6-9.15 Duty of successor.

If an operator that is liable for any tax or penalties under this Section sells or otherwise disposes of its hotel, its successor shall notify the tax administrator of the date of sale and withhold a sufficient portion of the purchase price to equal the amount of the tax or penalty, for payment to the City, until the selling operator produces a receipt from the tax administrator showing that the tax or penalty has been paid, or a tax clearance certificate from the tax administrator stating that no tax or penalty is due. If the seller does not present a receipt or tax clearance certificate within thirty days after the successor commences to conduct business, the successor shall deposit the withheld amount with the tax administrator pending settlement of the account of the seller.

6-9.16 Liability of successor for failure to withhold; notice of amount due.

If the successor fails to withhold a portion of the purchase price as required, the successor is liable, along with the seller, for the payment of the amount required to be withheld and any penalty. Within thirty days after receiving a written request from the successor for a tax clearance certificate, the tax administrator shall either issue the certificate or mail notice to the successor, at the address appearing on the records of the tax administrator, of the estimated amount of the tax and penalty that must be paid as a condition of issuing the certificate.

6-9.17 Refunds.

(a) Whenever the amount of any tax, interest, or penalty has been overpaid, paid more than once, or erroneously or illegally collected or received by the City under this Section, it may be refunded as provided in subsections (b) and (c) of this Section, provided a claim in writing, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the tax administrator within one year of the date of payment. The claim shall be on a form furnished by the tax administrator.

(b) An operator may claim a refund, or take as a credit against taxes collected and remitted, the amount overpaid, paid more than once, or erroneously or illegally collected or received, when it is established in a manner prescribed by the tax administrator that the person from whom the tax was collected was not a transient, provided that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

(c) A transient may obtain a refund of taxes overpaid, paid more than once, or erroneously or illegally collected or received by the City by filing a claim in the manner provided in subsection (a) of this Section, but only when the tax was paid by the transient directly to the tax administrator, or when the transient, having paid the tax to an operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator that collected the tax and that the operator has already remitted the amount of the subject tax to the City.

(d) No refund shall be paid under this Section unless the claimant establishes the right to the refund by written records.

6-9.18 Actions to collect; personal liability.

(a) Any tax required to be paid by a transient under this Section is a debt owed by the transient to the City and payable through an operator. Any tax collected by an operator that has not been remitted to the City is held in trust for the account of the City and is due and payable by the operator to the City.

(b) Any person owing money to the City under this Section is liable in an action brought in the name of the City for the recovery of that amount, and shall also be liable for the City's attorney fees and costs in an amount approved by the court.

(c) Any officer, director, manager, member, partner, or other person having control or supervision of, or charged with the responsibility for, the collection, accounting, or remittance of the tax, who willfully fails to collect, account for, or remit the tax, is personally liable for the amount of the tax not remitted, together with interest and penalties. This subsection does not relieve the operator of liability.

6-9.19 Violations; penalties.

(a) Any person violating any provision of this Section is guilty of a misdemeanor and, upon conviction, is punishable by a fine of not more than one thousand dollars, or by imprisonment for a period not to exceed six months, or by both such fine and imprisonment.

(b) In the alternative to subsection (a), a violation of this Section may be prosecuted as an infraction or enforced through the issuance of an administrative citation and the imposition of administrative fines under the applicable provisions of the Lynwood Municipal Code.

(c) Each day a violation continues constitutes a separate violation.

(d) The remedies provided by this Section are cumulative and are in addition to any other remedy available at law or in equity, including civil action, injunctive relief, and the recovery of the tax, interest, penalties, and costs.

6-9.20 Revocation of certificate.

Whenever any operator fails to comply with any provision of this Section or any rule or regulation adopted by the tax administrator under this Section, the tax administrator, upon hearing, after giving the operator ten days' written notice specifying the time and place of hearing and requiring the operator to show cause why its certificate should not be revoked, may suspend or revoke the certificate held by the operator. The tax administrator shall give the operator written notice of the suspension or revocation. Notice under this Section may be served personally, by mail in the manner prescribed for service of notice of a deficiency determination, or by electronic mail to an address the operator has provided to the City. The tax administrator shall not issue a new certificate after a revocation unless satisfied that the former holder of the certificate will comply with this Section and the regulations of the tax administrator.

6-9.21 Closure of hotel without certificate.

During any period during which a certificate has not been issued, or is suspended, revoked, or otherwise not validly in effect, the tax administrator may require that the hotel be closed.

6-9.22 Recording notice of lien.

If any amount required to be remitted or paid to the City under this Section is not remitted or paid when due, the tax administrator may, within four years after the amount is due, file for record in the office of the county recorder a notice of lien specifying the amount of the tax, interest, and penalties due, the name and address, as it appears on the records of the tax administrator, of the operator liable for the same, and the fact that the tax administrator has complied with all provisions of this Section in the determination of the amount required to be remitted and paid. From the time of filing for record, the amount required to be remitted, together with interest and penalties, constitutes a lien upon all real property in the county owned by the operator, or afterwards and before the lien expires acquired by the operator. The lien has the force, effect, and priority of a judgment lien and continues for ten years from the time of filing of the notice of lien unless sooner released or otherwise discharged.

6-9.23 Warrant for collection of tax.

At any time within four years after any operator is delinquent in the remittance or payment of any amount required to be remitted or paid, or within four years after the last recording of a notice of lien under Section 6-9.22, the tax administrator may issue a warrant for the enforcement of any liens and for the collection of any amount required to be paid to the City under this Section. The warrant shall be directed to any sheriff, marshal, or constable and has the same effect as a writ of execution. The warrant shall be levied, and sale made pursuant to it, in the same manner and with the same effect as a levy of and a sale pursuant to a writ of execution. The tax administrator may pay or advance to the sheriff, marshal, or constable the same fees, commissions, and expenses for services as are provided by law for similar services pursuant to a writ of execution. The tax administrator, and not the court, shall approve the fees for publication in a newspaper.

6-9.24 Seizure and sale.

At any time within four years after any operator is delinquent in the remittance or payment of any amount, the tax administrator may collect the amount by seizing any property, real or personal, of the operator and selling the property, or a sufficient part of it, at public auction to pay the amount due, together with any interest and penalties imposed for the delinquency and any costs incurred on account of the seizure and sale. Any seizure made to collect taxes due under this Section shall be only of property of the operator not exempt from execution under the Code of Civil Procedure.

6-9.25 Withhold notice.

If any person or operator is delinquent in the remittance or payment of the amount required to be remitted or paid, or if a determination has been made against the person or operator for the remittance of tax and payment of the penalty, the City may, within four years after the tax obligation became due, give notice personally or by registered mail to all persons, including the State or any political subdivision of the State, having in their possession or under their control any credits or any personal property belonging to the taxpayer. After receiving the withholding notice, the person notified shall make no disposition of the taxpayer's credits, other personal property, or debts until the City consents to a transfer or disposition, or until sixty days elapse after the receipt of the notice, whichever expires earlier. All persons, upon receipt of the notice, shall advise the City immediately of all such credits, other personal property, or debts in their possession, under their control, or owing by them. If the notice seeks to prevent the transfer or other disposition of a deposit in a bank, or other credits or personal property in the possession or under the control of a bank, the notice shall, to be effective, be delivered or mailed to the branch or office of the bank at which the deposit is carried or at which the credits or personal property is held. If any person so notified makes a transfer or disposition of the property or debts required to be held during the effective period of the notice to withhold, that person is liable to the City to the extent of the value of the release, up to the amount of the indebtedness owed by the taxpayer to the City.

6-9.26 Voluntary collection agreements.

(a) The tax administrator, with the concurrence of the City Attorney, may enter into a voluntary collection agreement with any booking intermediary providing for the collection, reporting, and remittance of the tax, for audit procedures, and for the resolution of liability for prior periods.

(b) A voluntary collection agreement shall not reduce the rate of the tax, shall not exempt any transaction from the tax, and shall not waive the City's right to audit, assess, or enforce except as expressly and specifically provided in the agreement for the periods and matters covered by the agreement.

(c) The existence of, entry into, performance under, or termination of a voluntary collection agreement does not constitute a determination that a booking intermediary is or is not an operator, does not limit the City's authority under this Section as to any period or matter not expressly covered by the agreement, and does not waive any claim of the City as to any other person.

(d) Each voluntary collection agreement shall be reported to the City Council at a regular public meeting.

6-9.27 Rules and regulations.

The tax administrator may adopt written rules, regulations, forms, guidelines, and administrative interpretations consistent with this Section as necessary to administer and enforce it, including rules governing registration, returns, electronic filing and remittance, recordkeeping, exemption documentation, audit procedures, and the allocation of package prices. The rules and regulations shall be made available to the public and posted on the City's website.

6-9.28 Confidentiality.

Returns, reports, and records furnished by an operator under this Section, and information obtained by audit, are confidential to the extent permitted by law and shall not be disclosed except to City officers and employees in the performance of their duties, to the City's auditors and legal counsel, in connection with any administrative or judicial proceeding to determine or collect the tax, or as otherwise required by law. Nothing in this Section prevents the disclosure of aggregate revenue information that does not identify a particular operator, or the disclosure required by Section 6-9.29.

6-9.29 Annual audit and public reporting.

(a) Revenue received under this Section shall be recorded in the City's General Fund and shall be included in the annual independent financial audit of the City conducted by a certified public accountant, and in the City's Annual Comprehensive Financial Report.

(b) The Director of Finance shall present a report to the City Council, in open session, not less than once each fiscal year, stating the amount of revenue received under this Section during the preceding fiscal year and describing, in general terms, the City services and programs supported by General Fund revenue during that period.

(c) The annual report and the annual independent financial audit shall be posted on the City's website and maintained there for not less than five years.

(d) The failure to prepare, present, or post a report under this Section does not affect the validity of the tax imposed by this Section, the obligation of any operator or transient, or the City's authority to collect and enforce the tax.

6-9.30 Exhaustion of remedies; payment under protest.

No action or proceeding shall be maintained by any person to contest the validity or amount of any tax, penalty, or interest imposed under this Section unless that person has first exhausted the administrative remedies provided in Sections 6-9.13, 6-9.14, and 6-9.17, and has paid the amount in question under protest. Claims against the City arising under this Section are governed by Government Code Section 900 et seq., except as otherwise expressly provided in this Section.

6-9.31 Amendment.

The City Council may amend this Section by ordinance, without a vote of the People, in any manner that does not increase the rate of the tax above twelve percent and does not otherwise constitute a tax increase for which voter approval is required by Section XIII C of the California Constitution. The City Council's authority under this Section expressly includes the authority to adopt exemptions, waivers, reductions, procedural requirements, and administrative provisions, and to make any amendment necessary to conform this Section to state or federal law.

6-9.32 Effect on other obligations.

The tax imposed by this Section is in addition to, and not in lieu of, any business license tax, permit fee, or other charge imposed by the City. No provision of this Section authorizes any use of property or conduct of business that is otherwise unlawful.

Section 3. General Tax; No Restriction on Use. The tax imposed by this Ordinance is a general tax within the meaning of Section XIII C, Section 2(b) of the California Constitution. All proceeds shall be deposited in the City's General Fund and may be used for any lawful general governmental purpose. No provision of this Ordinance, and no statement in the Recitals, in the ballot question, in the City Attorney's impartial analysis, or in any argument or informational material regarding this Ordinance, creates a special fund, dedicates or earmarks revenue to any specific purpose, or obligates the City Council to appropriate revenue to any particular service, program, or project.

Section 4. Submission to Voters; Approval Required. This Ordinance shall be submitted to the qualified voters of the City at the General Municipal Election to be held on November 3, 2026, and shall take effect only if approved by a majority of the voters voting on the Measure at that election.

Section 5. Effective Date; Operative Date. If approved by a majority of the voters voting on the Measure, this Ordinance shall take effect ten days after the City Council declares the results of the election, in accordance with Elections Code Section 9217. The tax imposed by this Ordinance shall be operative, and the duty of operators to collect the tax shall commence, on the first day of the first calendar quarter that begins not less than sixty days after the effective date. The City Clerk shall record the effective date and the operative date in the Lynwood Municipal Code.

Section 6. CEQA Findings. The People of the City of Lynwood find and determine that this Ordinance is not subject to the California Environmental Quality Act (Public Resources Code Section 21000 et seq.) ("CEQA") because it is the creation of a government funding mechanism that does not involve any commitment to any specific project, under CEQA Guidelines Section 15378(b)(4), and because it can be seen with certainty that there is no possibility that it may have a significant effect on the environment, under CEQA Guidelines Section 15061(b)(3). This Ordinance merely proposes the imposition of a transient occupancy tax, subject to approval by the City's voters, and does not approve, authorize or commit the City to any specific department project, physical activity, or other action that may result in a direct or reasonably foreseeable indirect physical change in the environment.

Section 7. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, that decision shall not affect the validity of the remaining portions of this Ordinance or their application to other persons or circumstances. The People of the City of Lynwood declare that they would have passed this Ordinance, and each and every section, subsection, sentence, clause, and phrase, without regard to whether any portion would be subsequently declared invalid or unconstitutional.

Section 8. Codification. The City Clerk is directed to cause Section 2 of this Ordinance to be codified as Section 6-9 of Chapter 6 of the Lynwood Municipal Code, and is authorized to correct typographical, numbering, and cross-reference errors, and to make conforming changes to section numbering, without altering the substance of this Ordinance.

Section 9. Certification and Publication. The City Clerk shall certify to the adoption of this Ordinance by the voters and shall cause it to be published and posted as required by law.

INTRODUCED on this 4th day of August, 2026, and passed to print and approved by the following called vote:

Members of the Council:

AYES: COUNCIL MEMBERS CUELLAR, MUÑOZ-GUEVARA, SOTO, MAYOR PRO TEM AVILA MOORE, AND MAYOR CAMACHO

NOES: NONE

ABSENT: NONE

ABSTAIN: NONE

APPROVED by the following vote of the People of the City of Lynwood on November ___, 2026:

YES:
NOES:

ADOPTED by Declaration of the vote at the November ____, 2026 election by the City Council of the City of Lynwood on ________________, 2026:

Members of the Council: AYES:
NOES:
ABSENT:
ABSTAIN: