



# CITY OF MORRO BAY

City Hall  
Business Licenses  
595 Harbor Street  
Morro Bay, CA 93442  
(805) 772-6294

## SHORT-TERM VACATION RENTAL

### What is a Short-Term Vacation Rental?

When you rent out any portion of your dwelling in Morro Bay for **less** than 30 consecutive days, regardless of building size, you **must** follow Morro Bay Municipal Code 5.47 (see attached) and **apply** for a permit. This includes rentals in:

- Multiple-family buildings
- Condominiums
- Townhomes
- Duplexes
- Single family residences

Renting for **30** days or more does **not** require a permit. The City of Morro Bay requires all those proposing to use their property as a Short-Term Vacation Rental to apply at once for a permit.

### Why Does Morro Bay Require Vacation Rental Permits?

Short-Term Vacation Rental Permits safeguard the peace, safety, and general welfare of the residents of Morro Bay **and** their visitors and guests by eliminating noise, vandalism, and overcrowding.

### How Do I Apply For A Permit?

To apply, you must be the owner or the owner's agent. In either case, you shall be the person responsible for compliance with all laws regulating short-term vacation rentals.

1. Fill out the Short-Term Vacation Rental Permit application.
2. Deliver the completed application with a check (payable to the City of Morro Bay) to the Business License Department at 595 Harbor St., Morro Bay. The fee for the permit is the same as the amount required for a Business Certificate.

### What Regulations Must I Follow?

The Morro Bay Municipal Code lists several regulations for you to follow, particularly Chapter 5.47 and Chapter 5.04. As a short-term vacation rental permit holder, you must comply with the following:

1. A licensed Short-Term Vacation Rental must be used as a vacation rental (renting less than 31 consecutive days) at least once within the 12-month license period.
2. Do not use the property for non-residential purposes.
3. Assure that your renters respect the neighborhood. We will notify you if your tenants:
  - Create unreasonable noise or disturbances;
  - Engage in disorderly conduct;
  - Violate City or State Laws pertaining to noise, disorderly conduct, overcrowding;
  - Abuse the use of alcohol;
  - Use illegal drugs.

If you are notified, you must respond and prevent your guests from repeating the behavior.

*The goal is a fun vacation...with respect for the neighborhood!*

4. Display the exterior and interior notices provided by the City of Morro Bay with the permit number on it and the 24-hour, seven-day phone number for a private party responsible for the facility.

5. Assure that garbage cans are placed appropriately at the curb for collection and removed from the street promptly.
6. Don't overcrowd the unit. The number of renters allowed in your unit is governed by California Health & Safety Code 17922.
  - At least one room shall have at least 120 square feet of floor area.
  - Other habitable rooms, except kitchens, shall have an area of at least 70 square feet.

**Caution:** If you rent to so many people that they sleep more than two people per bedroom, you will have to increase this required floor area by 50 square feet for every occupant more than two. Avoid this problem by limiting the number of people you rent to at any one time.
7. Remit monthly Transient Occupancy Tax forms to the City. Forms must be mailed monthly even when no money is collected.

**Are There Penalties For Not Following The Regulations?**

Yes, the permit holder will pay penalties for not following the regulations listed in the previous sections and in the following instances:

- Not responding to two (2) or more complaints;
- Not providing an appropriate response within 4 hours;
- Failing to pay Transient Occupancy Tax (TOT)- Municipal Code Chapter 3.24.

**Penalties**

If you fail to follow the regulations, *including monthly reporting of Transient Occupancy Tax*, the City will issue you a notice of violation with these economic consequences:

1. For the first violation within a 12-month period, a written warning will be issued.
2. For a second violation within a 12-month period, a penalty of \$250.
3. For a third violation within a 12-month period, a penalty of \$500.
4. For a fourth violation within a 12-month period, the issuing officer shall hold a hearing and the City may revoke your permit for one year.

**Appeal Process**

If you would like a chance to be heard, you may appeal any notice of violation or penalty. The appeal process is described in Chapter 5.04 of the Morro Bay Municipal Code.

**For More Information**

Phone:  
Business Licenses  
(805) 772-6294

Walk-In:  
City Hall  
Administrative Services Division  
595 Harbor Street

Business License Phone & Counter Hours:  
(805) 772-6294  
Monday-Friday from 8-5 PM



# CITY OF MORRO BAY

## SHORT-TERM VACATION RENTAL WAITLIST APPLICATION

Return to:  
Morro Bay City Hall  
Attn: Business Licenses  
595 Harbor Street  
Morro Bay, CA 93442

RENTAL PROPERTY INFORMATION	
<b>Vacation Rental Address:</b>	
<input type="checkbox"/> Commercial Property <input type="checkbox"/> Residential Property <input type="checkbox"/> Combined Res/Comm.	
PROPERTY OWNER INFORMATION	
<b>1<sup>st</sup> Owner</b>	Name: _____ Phone: _____
	Home Address: _____ Email: _____
	Mailing Address: _____
<b>2<sup>nd</sup> Owner</b>	Name: _____ Phone: _____
	Home Address: _____ Email: _____
	Mailing Address: _____
AGENT INFORMATION	
<i>If the property is represented by an agent or rental company, please complete the information below.</i>	
Agent or Rental Company Name: _____	Business Phone: _____
Business Address: _____	24/7 Phone Number: _____
CERTIFICATION (Please read carefully and sign)	
<p>I hereby certify, under the penalty of perjury, that the rental property(s) listed in this application qualifies for use as a Short-Term Vacation Rental and will be operated in compliance with Morro Bay Municipal Code 5.47 and all other codes and regulations governing buildings for human habitation, including limits on the number of occupants as governed by California Health &amp; Safety Code § 17922(a)(1) and Uniform Housing Code Section 503(b)(3).</p> <p>I also certify that I am authorized to make this statement and the information provided on this application is true and correct. I will have appropriately posted the INTERIOR AND EXTERIOR items as provided with this permit and will strive to minimize potential permit violations.</p> <p>Furthermore, I have read and understand the attached MBMC Section 5.47 and agree that if this Short-Term Vacation Rental meets the definition of a hotel, I am subject to the collection and remittance of Transient Occupancy Taxes (TOT). TOTs are due for most Short-Term Vacation Rental residential properties, as well as other types of properties described in the attachment, rented for a period of 30 days or less.</p> <p>Owner's Signature: _____</p> <p>Please Print Name of Owner: _____</p> <p><b><i>If Owner and Applicant are separate, both must sign; applicant to sign below:</i></b></p> <p>Applicant's Signature: _____</p> <p>Please Print Name of Applicant: _____</p>	



Chapter 5.47 - SHORT-TERM VACATION RENTAL PERMIT

Sections:

5.47.010 - Purpose.

The purpose of the short-term vacation rental permit is to regulate the activity of renting a dwelling unit for a period of thirty consecutive days or less in order to make certain that the city is collecting transient occupancy tax pursuant to MBMC Chapter 3.24 for short-term vacation rentals and to safeguard the peace, safety and general welfare of the residents of Morro Bay and their visitors and guests by eliminating noise and overcrowding.

(Ord. 520 (part), 2006)

5.47.020 - Operative date.

All short-term vacation rentals that exist at the time of the effective date of the ordinance codified in this chapter shall apply for a short-term vacation rental permit within sixty days. All short-term vacation rentals proposed after the effective date of the ordinance codified in this chapter must acquire a short-term vacation rental permit.

(Ord. 520 (part), 2006)

5.47.030 - Denitions.

"Short-term vacation rental" is defined as the rental of any structure or any portion of any structure for occupancy for dwelling, lodging or sleeping purposes for thirty consecutive calendar days or less in duration, including detached single-family residences, condominiums, duplexes, twinplexes, townhomes and multiple-family dwellings. "Short-term vacation rental" is included in the definition of a "hotel" for purposes of collecting transient occupancy tax pursuant to MBMC Chapter 3.24.

(Ord. 520 (part), 2006)

5.47.040 - Exceptions.

Rentals of thirty-one or more consecutive days in duration are not required to obtain a short-term vacation rental permit.

(Ord. 520 (part), 2006)

5.47.050 - Rental permit as business certicate.

A short-term vacation rental permit issued pursuant to this chapter shall also serve as a business certificate for rental activity pursuant to MBMC Chapter 5.04; provided, that not more than two hundred fifty rental permits shall be effective at any one time within the residentially zoned portion of the city.

(Ord. 520 (part), 2006)

(Ord. No. 613, § 1, 5-8-18)

5.47.060 - Obtaining and retaining a short-term vacation rental permit.

The applicant shall obtain an annual short-term vacation rental permit from the city of Morro Bay subject to all provisions of this chapter, including the following:

- A. Applicants shall submit an application for a short-term vacation rental permit to the city of Morro Bay. The annual fee associated with the permit application shall be identical to the amount required for a business certificate. The applicant may be the owner or the owner's agent, and shall be the party responsible for compliance with all provisions of this chapter and all of the laws regulating short-term vacation rentals and transient occupancy tax regulations.
- B. Granting or Denial of Application. The application shall be granted unless the issuing officer determines that the applicant has failed to comply with MBMC Chapter 5.04.
- C. The short-term vacation rental permit holder will be subject to penalties as set forth in MBMC Section 5.47.070 in the following instances:
  - 1. In the event that any person holding a permit issued pursuant to this chapter violates or causes or permits to be violated any of the provisions of this chapter or any provisions of any other ordinance or law relating to or regulating such business, or conducts or carries on such business in an unlawful manner, or for any reason for which the permit application could have been denied in accordance with MBMC Chapter 5.04; or
  - 2. Failure of the owner/owner's agent to pay transient occupancy tax pursuant to MBMC Chapter 3.24; or
  - 3. Failure of the owner/owner's agent to respond to two or more complaints as required by this section.
- D. Applicants shall ensure that the occupants and/or guests of the short-term vacation rental unit do not create unreasonable noise or disturbances, engage in disorderly conduct, or violate provisions of this code or any state law pertaining to noise, disorderly conduct, overcrowding, the consumption of alcohol, or the use of illegal drugs. Applicants are expected to take any measures necessary to abate disturbances described herein, including, but not limited to, directing the tenant, calling for law enforcement services, city code enforcement officers, removing the tenant, or any other action necessary to immediately abate the disturbance. If an applicant is not able to stop documented behavior that has been brought to applicant's attention, then such failure shall constitute a failure to respond as defined by subsection (C)(3) of this section.
- E. Applicants shall ensure that refuse containers are placed at the curb for collection not earlier than eight a.m. on the day preceding the day of collection and empty containers shall be removed from the curb not later eight p.m. on the day of collection pursuant to MBMC Section 8.16.200.
- F. Applicants shall, upon notification that occupants or tenants of his or her short-term vacation rental unit have created unreasonable noise or disturbances, engaged in disorderly conduct or committed violations of this code or state law pertaining to noise, disorderly conduct, overcrowding, the consumption of alcohol or the use of illegal drugs, prevent a recurrence of such

conduct by those occupants or guests and shall respond to the notification of violation within four hours. Failure to respond to two or more complaints regarding tenant violations is grounds for penalties as set forth in MBMC Section 5.47.070.

- G. Applicants for the short-term vacation rental shall comply with all the provisions of MBMC, and state and federal law.
- H. The city council shall have the authority to impose additional standard conditions applicable to all short-term vacation rental units as necessary to achieve the objectives of this chapter and shall notify all short-term vacation rental permit holders of any change in standards applicable to the permits.
- I. A fee in the amount of the business certificate fee shall be paid in conjunction with the permit application. The fee is nonrefundable.

(Ord. 520 (part), 2006)

5.47.070 - Violations and penalties.

- A. Violations. Failure to comply with the conditions specified in this chapter shall constitute a violation for which penalties may be imposed. City penalties for violations shall be issued in writing by the issuing officer upon documented verification of a violation. Documentation shall include, but not be limited to, copies of homeowner association warnings, reprimands, fines or other associated actions; copies of citations, written warnings, reports or other filed documentation by law enforcement. The issuing officer shall notify the applicant in writing of the penalty to be imposed for violations specified as follows:
  - 1. For the first violation within any twelve-month period, a written warning will be issued;
  - 2. For a second violation within any twelve-month period, the penalty shall be two hundred fifty dollars;
  - 3. For a third violation within any twelve-month period, the penalty shall be five hundred dollars;
  - 4. For a fourth violation within any twelve-month period, the issuing officer shall hold a hearing pursuant to MBMC Section 5.04.210 and the permit shall be revoked for a period of one year.

(Ord. 520 (part), 2006)

5.47.080 - Display of short-term vacation rental permit.

Applicants shall affix the short-term vacation rental permit to the inside of the main entry door of each short-term vacation rental unit to which it applies.

(Ord. 520 (part), 2006)

5.47.090 - Exterior complaint phone number display.

Applicants shall display notice on the exterior, within plain view of the general public and/or common areas, a twenty-four hour, seven-day phone number for a private party responsible for the facility to take complaints regarding its operation. Applicants are required to provide a response within four hours as outlined in MBMC Section 5.47.060. Ineffective or nonresponse shall be grounds for a violation and/or penalty pursuant to MBMC Section 5.47.070.

(Ord. 520 (part), 2006)

Chapter 3.24 - TRANSIENT OCCUPANCY TAX\*

Sections:

3.24.010 - Title.

This chapter shall be known as the "Uniform Transient Occupancy Tax Ordinance of the city of Morro Bay."

(Ord. 18 § 1 (part), 1965: prior code § 2800)

3.24.020 - Denitions.

Except where the context otherwise requires, the definitions given in this section govern the construction of this chapter:

- A. "Hotel" means any structure, or any portion of any structure, which 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, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location or other similar structure or portion thereof; and shall further include any space, lot, area or site in any trailer court, recreational vehicle park, mobilehome park, camp, park or lot where a trailer, tent, recreational vehicle, mobile home, motorhome, or other similar conveyance is occupied or intended or designed for occupancy by transients dwelling, lodging or sleeping purposes.
- B. "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.
- C. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his function through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this chapter and shall have the same duties and liabilities as his principal. Compliance with the provisions of this chapter by either the principal or the managing agent shall, however, be considered to be compliance by both.
- D. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- E. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.
- F. "Tax administrator" means the city clerk of the city of Morro Bay.
- G. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel is deemed to be a transient until the period of thirty days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified herein may be considered.



(Ord. 260 § 1, 1984; Ord. 18 § 1 (part), 1965: prior code § 2801)

3.24.030 - Tax imposed.

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

(Ord. 455 § 4, 1996; Ord. 410 § 4, 1991; Ord. 245, 1983; Ord. 158 § 1, 1978; Ord. 70 § 1, 1968; Ord. 18 § 1 (part), 1965: prior code § 2802)

3.24.040 - 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 herein provided;
- B. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator.

(Ord. 48 § 1, 1966; Ord. 18 § 1 (part), 1965: prior code § 2803)

3.24.050 - Operator's duties.

Each operator shall collect the tax imposed by this chapter to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or 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 chapter.

(Ord. 18 § 1 (part), 1965: prior code § 2804)

3.24.060 - Hotel registration — Certificate.

Within thirty days after the effective date of the ordinance codified herein, or within thirty days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register said hotel with the tax administrator and obtain from him a transient occupancy registration certificate to be at all times posted in a conspicuous place on the premises.

(Ord. 18 § 1 (part), 1965: prior code § 2805 (part))

3.24.070 - Certificate contents.

The transient occupancy registration certificate shall, among other things, state the following:

- A. The name of the operator;
- B. The address of the hotel;
- C. The date upon which the certificate was issued;
- D. "This transient occupancy registration certificate signifies that the person named on the face hereof has fulfilled the requirements of the uniform transient occupancy tax ordinance by registering with the tax administrator for the purpose of collecting from transients the transient occupancy tax and remitting said 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 local applicable 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."

(Ord. 18 § 1 (part), 1965: prior code § 2805 (part))

3.24.080 - Reporting and remitting.

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 which may be established by the tax administrator, make a return to the tax administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the tax administrator. The tax administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator.

(Ord. 18 § 1 (part), 1965: prior code § 2806)

3.24.090 - Penalties and interest.

- A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter 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 who 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. Fraud. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.
- D. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one-half of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- E. Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

(Ord. 18 § 1 (part), 1965: prior code § 2807)

## 3.24.100 - Failure to collect and report tax—Determination of tax.

If any operator fails or refuses to collect the tax and to make, within the time provided in this chapter, any report and remittance of said tax or any portion thereof required by this chapter, the tax administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the tax administrator shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this chapter and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this chapter. In case such determination is made, the tax administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. The operator may within ten days after the serving or mailing of such notice make application in writing to the tax administrator for a hearing on the amount assessed. If application by the operator for the hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the tax administrator shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five days' written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why the amount specified therein should not be fixed for such tax, interest and penalties. At the hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After the hearing the tax administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of the tax, interest and penalties. The amount determined to be due shall be payable after fifteen days unless an appeal is taken as provided in [Section 3.24.110](#).

(Ord. 18 § 1 (part), 1965: prior code § 2808)

## 3.24.110 - Appeal.

Any operator aggrieved by any decision of the tax administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the city council by filing a notice of appeal with the city clerk within fifteen days of the serving or mailing of the determination of tax due. The city council shall fix a time and place for hearing the appeal, and the city clerk shall give notice in writing to the operator at his last known place of address. The findings of the city council shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

(Ord. 18 § 1 (part), 1965: prior code § 2809)

## 3.24.120 - Records.

It shall be the duty of every operator liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city, which records the tax administrator shall have the right to inspect at all reasonable times.

(Ord. 18 § 1 (part), 1965: prior code § 2810)

## 3.24.130 - Refund—Claim.

Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter, it may be refunded as provided in Sections 3.24.140 and 3.24.150 provided a claim in writing therefor is filed with the city. The claim shall conform in all respects to the requirements set forth for claims against the city in Chapter 3.12.

(Ord. 451 § 7, 1996; Ord. 18 § 1 (part), 1965; prior code § 2811A)

3.24.140 - Refund or credit to nontransient.

An operator may claim a refund or take as 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 has been collected was not a transient; provided, however, 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.

(Ord. 18 § 1 (part), 1965; prior code § 2811B)

3.24.150 - Refund to transient.

A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city by filing a claim in the manner provided in Section 3.24.130, but only when the tax was paid by the transient directly to the tax administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the tax administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

(Ord. 18 § 1 (part), 1965; prior code § 2811C)

3.24.160 - Refund—Records required.

No refund shall be paid under the provisions of Sections 3.24.130 through 3.24.150 unless the claimant establishes his right thereto by written records showing entitlement thereto.

(Ord. 18 § 1 (part), 1965; prior code § 2811D)

3.24.170 - Actions to collect.

Any tax required to be paid by any transient under the provisions of this chapter shall be deemed a debt owed by the transient to the city. Any such tax collected by an operator which has not been paid to the city shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this chapter shall be liable to an action brought in the name of the city for the recovery of such amount.

(Ord. 18 § 1 (part), 1965; prior code § 2812)

3.24.180 - Violations—Misdemeanor.

Any person violating any of the provisions of this chapter is guilty of a misdemeanor and shall be punishable therefor by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

Any operator or other person who fails or refuses to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor, and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this chapter to be made, is guilty of a misdemeanor and is punishable as aforesaid.

(Ord.18 § 1 (part), 1965: prior code§ 2813)