

1 [Supporting California State Senate Bill No. 346 (Durazo) - Transient Occupancy Tax  
2 Compliance and Short-Term Rentals]

3 **Resolution supporting California State Senate Bill No. 346, authored by Senator**  
4 **Maria Elena Durazo, which aims to enhance compliance with local transient occupancy**  
5 **tax collection and enforcement against illegal short-term rentals.**

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7 WHEREAS, The rise of online short-term rental platforms has significantly impacted  
8 communities and local governments throughout California; and

9 WHEREAS, Transient Occupancy Taxes are vital sources of revenue for local  
10 governments, funding essential public services; and

11 WHEREAS, Current voluntary collection agreements between local governments and  
12 short-term rental platforms often limit local authorities' ability to audit Transient Occupancy  
13 Tax collections, resulting in potential revenue loss and compliance issues; and

14 WHEREAS, San Francisco is unique in California in requiring detailed reporting from  
15 short-term rental platforms, thus ensuring accurate and accountable tax collection; and

16 WHEREAS, Senate Bill No. 346, mandates that short-term rental platforms provide  
17 Assessor Parcel Numbers, physical address, and URL associated with the host property  
18 listing upon request; and

19 WHEREAS, Senate Bill No. 346, grants local governments the authority to audit  
20 Transient Occupancy Tax collections or otherwise examine the records of the short-term  
21 rental platform documenting the receipt of the Transient Occupancy Tax due and payable to  
22 the local agency fully; and

23 WHEREAS, Senate Bill No. 346, will standardize and strengthen statewide regulations,  
24 aiding local enforcement efforts and ensuring fair tax compliance; and

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1           WHEREAS, Senate Bill No. 346, will benefit San Francisco by reinforcing the city's  
2 capacity to ensure tax compliance, establishing uniform standards for short-term rental  
3 platforms across the state, and effectively closing compliance gaps; and

4           WHEREAS the California Association of County Treasurers and Tax Collectors and the  
5 League of California Cities support Senate Bill No. 346; now, therefore, be it

6           RESOLVED, The Board of Supervisors of the City and County of San Francisco hereby  
7 urges the California State Legislature and the Governor to pass Senate Bill No. 346; and, be it

8           FURTHER RESOLVED, The San Francisco Board of Supervisors hereby directs the  
9 Clerk of the Board to send a copy of the resolution to the City's State Legislature and the City  
10 Lobbyist upon passage.