

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Hotel Tax Allocations]

Ordinance amending the Business and Tax Regulations Code to remove certain allocations of the Hotel Tax and eliminate obsolete provisions.

Existing Law

The provisions governing the City's Hotel Tax allocate the proceeds of the tax to various programs, with any remainder going to the General Fund. Those allocations may be overridden by ordinance.

Amendments to Current Law

The proposal is an ordinance that would amend the Business and Tax Regulations Code to eliminate some of the specific allocations of the Hotel Tax, including out-dated and expired allocations. Under the proposal, 50% of the Hotel Tax would still go to the Moscone Convention Center. Part of the remaining revenues would be appropriated to the City's Publicity and Advertising program, and the remainder would go the General Fund. These allocations could also be overridden by ordinance.