ATTACHMENT

TRANSIENT OCCUPANCY TAX (TOT)
*UTILITY USER TAX (UUT) SURVEY **

CITY	TOT CURREN RATE	PRIOR RATE	Revised Since	UUT CURRENT RATE	COMMENTS
Anaheim	15.00%			none	used to have UUT @ 2% but had sunset clause
Brea	10.00%		1987	none	
Buena Park	12.00%			3.00%	UUT for gas and electric only
Costa Mesa	**6.00%**			**none**	**TOT plus 2% for Business Improvement Area (BIA)**
Cypress	10.00%			none	
Dana Point	10.00%		1989	none	
Fountain Valley	9.00%			none	
Fullerton	10.00%	8.00%	1989	none	had UUT before but subsequently abolished
Huntington Beach	10.00%	6.00%	1988	5.00%	UUT for all utilities
Garden Grove	10.00%				
Irvine	8.00%	6.00%	1983	1.50%	in the process of forming BIA to increase TOT by 2%; UUT charged
La Habra	none			6.00%	UUT for all utilities
La Palma	none			5.00%	UUT for all utilities
Laguna Beach	12.00%	8.00%	1993	none	2% goes to Business Improvement District
Laguna Niguel	8.00%			none	
Laguna Hills	10.00%			none	
Lake Forrest	10.00%		1991	none	
Los Alamitos	8.00%			6.00%	currently, 4.5% temporary UUT for electric until Jan 2003; UUT in the ballot for Nov 2002
Mission Viejo	8.00%		1988		
Newport Beach	10.00%	9.00%	1993	none	1% TOT goes to visitor service fee
Orange	10.00%	8.00%	early 90's	none	
Placentia	10.00%			3.50%	UUT for all utilities
San Clemente	10.00%	8.00%	1991		
San Juan Capistrano	10.00%	8.00%	1991	none	
Santa Ana	9.00%			6.00%	
Seal Beach	10.00%		1990	11.00%	UUT for all utilities
Stanton	8.00%	11.00%	2001	5.00%	reduced TOT based on La Habra decision; UUT approved by voters 2001
Tustin	6.00%		1979	none	
Westminster	8.00%			4.00%	UUT for all utilities
Yorba Linda	10.00%			none	

CITY OF COSTA MESA
TRANSIENT OCCUPANCY TAX SURVEY
APRIL 2000

City	Transient Occupancy Tax Rate	Comments
Anaheim	15%	
Brea	10%	
Buena Park	12%	
Cypress	10%	
Dana Point	10%	
Fountain Valley	9%	
Fullerton	10%	
Garden Grove	10%	
Huntington Beach	10%	
Irvine	8%	
La Habra	0%	No T.O.T.
La Palma	0%	In lieu fee of 7% - only 1 hotel
Laguna Beach	10%	
Laguna Hills	10%	
Laguna Niguel	8%	
Lake Forest	10%	
Los Alamitos	8%	
Mission Viejo	8%	
Newport Beach	10%	
Orange	10%	
Placentia	10%	
San Clemente	10%	
San Juan Capistrano	10%	
Santa Ana	9%	
Seal Beach	9%	
Stanton	12%	
Tustin	6%	
Villa Park	0%	No Hotels
Westminster	8%	
Yorba Linda	10%	
COSTA MESA	**6%**	**Plus 2% business improvement rate**

SURVEY AVERAGE RATE - CURRENT 8.65%