

Transient Occupancy Tax Rates - Calif Cities

Source: Computations by CaliforniaCityFinance.com from State Controller data.

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Count	381	381	386	390	391	400	400
Mean	9.1%	9.2%	9.2%	9.3%	9.3%	9.3%	9.3%
Standard Deviation	1.7%	1.7%	1.8%	1.8%	1.8%	1.9%	1.9%
Median	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Minimum	4.0%	4.0%	2.0%	4.0%	4.0%	0.0%	0.0%
Maximum	15.0%	15.0%	19.0%	19.0%	19.0%	19.0%	19.0%

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Richmond	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	NA	NA
Imperial	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	NA	NA
Sierra Madre	Los Angeles					NR	NA	NA
Loyalton	Sierra						NA	NA
Dorris	Siskiyou	5.0%	5.0%	5.0%	5.0%	NR	NA	NA
Tulelake	Siskiyou				NR	NR	NA	NA
Albany	Alameda							
Piedmont	Alameda							
Biggs	Butte							
Clayton	Contra Costa							
Moraga	Contra Costa							
Orinda	Contra Costa							
Fowler	Fresno							
Kerman	Fresno							
Mendota	Fresno							
Orange Cove	Fresno							
Parlier	Fresno							
San Joaquin	Fresno							
Blue Lake	Humboldt							
Arvin	Kern							
Shafter	Kern							
Bradbury	Los Angeles							
Commerce	Los Angeles							
Hidden Hills	Los Angeles							
Irwindale	Los Angeles							
La Canada Flintridge	Los Angeles							
La Habra Heights	Los Angeles							
La Verne	Los Angeles							
Lynwood	Los Angeles							
Palos Verdes Estates	Los Angeles							
Paramount	Los Angeles							
Rolling Hills	Los Angeles							
Rolling Hills Estates	Los Angeles							
San Fernando	Los Angeles							
San Marino	Los Angeles							
South Pasadena	Los Angeles							
Walnut	Los Angeles							
Belvedere	Marin							
Ross	Marin							
San Anselmo	Marin							

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Dos Palos	Merced							
Del Rey Oaks	Monterey							
Sand City	Monterey							
Aliso Viejo	Orange							
La Habra	Orange							
Rancho Santa Margari	Orange							
Villa Park	Orange							
Coachella	Riverside							
Chino Hills	San Bernardino							
Grand Terrace	San Bernardino							
Atherton	San Mateo							
Colma	San Mateo							
East Palo Alto	San Mateo							
Hillsborough	San Mateo							
Woodside	San Mateo							
Guadalupe	Santa Barbara							
Los Altos Hills	Santa Clara							
Monte Sereno	Santa Clara							
Fort Jones	Siskiyou							
Montague	Siskiyou							
Suisun City	Solano							
Cotati	Sonoma							
Healdsburg	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%		
Windsor	Sonoma							
Hughson	Stanislaus							
Newman	Stanislaus							
Riverbank	Stanislaus							
Waterford	Stanislaus							
Live Oak	Sutter							
Tehama	Tehama							
Farmersville	Tulare							
Woodlake	Tulare							
Moorpark	Ventura							
Wheatland	Yuba							
San Gabriel	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Anaheim	Orange	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Beverly Hills	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Inglewood	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Los Angeles	Los Angeles	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
San Francisco	San Francisco	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Palm Springs	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	13.5%	13.5%
Garden Grove	Orange	10.0%	10.0%	10.0%	10.0%	13.0%	13.0%	13.0%
Barstow	San Bernardino	10.0%	10.0%	10.0%	10.0%	12.5%	12.5%	12.5%
Pasadena	Los Angeles	12.1%	12.1%	12.1%	12.1%	14.5%	12.1%	12.1%
Berkeley	Alameda	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Emeryville	Alameda	10.0%	10.0%	10.0%	12.0%	12.0%	12.0%	12.0%
Fresno	Fresno	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Bakersfield	Kern	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Agoura Hills	Los Angeles	10.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Alhambra	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Avalon	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	12.0%	12.0%

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Calabasas	Los Angeles	12.0%	12.0%	12.0%	12.0%	NR	12.0%	12.0%
Culver City	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Hawthorne	Los Angeles	8.0%	8.0%	8.0%	12.0%	12.0%	12.0%	12.0%
Long Beach	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Malibu	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Monterey Park	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Santa Monica	Los Angeles	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Seaside	Monterey	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Calistoga	Napa	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Napa	Napa	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Saint Helena	Napa		12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Yountville	Napa	10.0%	10.0%	10.0%	10.0%	10.0%	12.0%	12.0%
Buena Park	Orange	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Citrus Heights	Sacramento	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Elk Grove	Sacramento				12.0%	12.0%	12.0%	12.0%
Rancho Cordova	Sacramento						12.0%	12.0%
Sacramento	Sacramento	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
San Juan Bautista	San Benito	10.0%	10.0%	10.0%	10.0%	10.0%	12.0%	12.0%
Santa Barbara	Santa Barbara	10.0%	10.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Rohnert Park	Sonoma	11.0%	11.0%	11.0%	11.0%	12.0%	12.0%	12.0%
Ontario	San Bernardino	11.8%	11.8%	11.8%	11.8%	11.8%	11.8%	11.8%
West Hollywood	Los Angeles	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Oakland	Alameda	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Gardena	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	11.0%	11.0%
Torrance	Los Angeles	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
La Quinta	Riverside	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Riverside	Riverside	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Vallejo	Solano	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%	11.0%
Del Mar	San Diego	10.0%	10.0%	10.0%	10.5%	10.5%	10.5%	10.5%
San Diego	San Diego	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
Alameda	Alameda	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Newark	Alameda	7.5%	7.5%	7.5%	10.0%	10.0%	10.0%	10.0%
San Leandro	Alameda	10.0%		10.0%	10.0%	10.0%	10.0%	10.0%
Union City	Alameda	6.5%	8.5%	8.9%	9.5%	9.7%	10.0%	10.0%
Chico	Butte	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Paradise	Butte	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Angels	Calaveras	6.0%	6.0%	6.0%	6.0%	6.0%	10.0%	10.0%
Williams	Colusa	8.0%	8.0%	10.0%	10.0%	NR	10.0%	10.0%
Antioch	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Brentwood	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Concord	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
El Cerrito	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hercules	Contra Costa				10.0%	10.0%	10.0%	10.0%
Martinez	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Oakley	Contra Costa					10.0%	10.0%	10.0%
Pinole	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pleasant Hill	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Crescent City	Del Norte	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Placerville	El Dorado	10.0%		NR	NR	10.0%	10.0%	10.0%
South Lake Tahoe	El Dorado	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Clovis	Fresno	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

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Willows	Glenn	8.0%	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Arcata	Humboldt	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fortuna	Humboldt	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%	10.0%
El Centro	Imperial	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Westmorland	Imperial					10.0%	10.0%	10.0%
Delano	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Maricopa	Kern	10.0%		10.0%	10.0%	10.0%	10.0%	10.0%
Ridgecrest	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Taft	Kern	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lakeport	Lake	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Susanville	Lassen		8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Arcadia	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Baldwin Park	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Burbank	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Claremont	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Covina	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Diamond Bar	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Duarte	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
El Monte	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Glendale	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hermosa Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
La Puente	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lomita	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Manhattan Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Monrovia	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Montebello	Los Angeles	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Norwalk	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pico Rivera	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pomona	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rancho Palos Verdes	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redondo Beach	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rosemead	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Clarita	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Fe Springs	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Temple City	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
West Covina	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Westlake Village	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Whittier	Los Angeles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Chowchilla	Madera	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Corte Madera	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fairfax	Marin	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Larkspur	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mill Valley	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Novato	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Rafael	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sausalito	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Tiburon	Marin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fort Bragg	Mendocino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Point Arena	Mendocino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Los Banos	Merced	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Merced	Merced	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

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City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Alturas	Modoc	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mammoth Lakes	Mono	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Carmel	Monterey		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
King City	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Marina	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Monterey	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pacific Grove	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Salinas	Monterey	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
American Canyon	Napa						10.0%	10.0%
Grass Valley	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Nevada City	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Truckee	Nevada	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Brea	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cypress	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Dana Point	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fullerton	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Huntington Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Laguna Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Laguna Hills	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Laguna Woods	Orange				10.0%	10.0%	10.0%	10.0%
Lake Forest	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Newport Beach	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Orange	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Placentia	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Clemente	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Juan Capistrano	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Yorba Linda	Orange	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lincoln	Placer		10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Beaumont	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Blythe	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Calimesa	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Canyon Lake	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cathedral City	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Corona	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Desert Hot Springs	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Hemet	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Indio	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lake Elsinore	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Murrieta	Riverside						10.0%	10.0%
Perris	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Rancho Mirage	Riverside	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Galt	Sacramento	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Isleton	Sacramento			2.0%	10.0%	10.0%	10.0%	10.0%
Adelanto	San Bernardino	10.0%	NR	10.0%	10.0%	NR	10.0%	10.0%
Colton	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Loma Linda	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Montclair	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Needles	San Bernardino	10.0%	10.0%	10.0%	NR	10.0%	10.0%	10.0%
Rancho Cucamonga	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redlands	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Bernardino	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

Transient Occupancy Tax Rates - Calif Cities

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Upland	San Bernardino	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Carlsbad	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Chula Vista	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
El Cajon	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Encinitas	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Escondido	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Imperial Beach	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
La Mesa	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
National City	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Oceanside	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Poway	San Diego	8.0%	8.0%	8.0%	6.0%	10.0%	10.0%	10.0%
San Marcos	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Solana Beach	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Vista	San Diego	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Escalon	San Joaquin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Ripon	San Joaquin	4.0%	4.0%	4.0%	4.0%	10.0%	10.0%	10.0%
Tracy	San Joaquin	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Arroyo Grande	San Luis Obispo	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Atascadero	San Luis Obispo	6.0%	6.0%	9.0%	9.0%	9.0%	10.0%	10.0%
El Paso De Robles	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Grover City	San Luis Obispo			10.0%	10.0%	10.0%	10.0%	10.0%
Morro Bay	San Luis Obispo	9.0%	9.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pismo Beach	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Luis Obispo	San Luis Obispo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Belmont	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Brisbane	San Mateo			10.0%	10.0%	10.0%	10.0%	10.0%
Burlingame	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Daly City	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Half Moon Bay	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Menlo Park	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Millbrae	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Pacifica	San Mateo	10.0%	10.0%	10.0%	NR	NR	10.0%	10.0%
Redwood City	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
San Bruno	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Carlos	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Mateo	San Mateo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Buellton	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Carpinteria	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Goleta	Santa Barbara				10.0%	10.0%	10.0%	10.0%
Lompoc	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Maria	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Solvang	Santa Barbara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Campbell	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cupertino	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Los Altos	Santa Clara	8.0%	8.0%		10.0%	10.0%	10.0%	10.0%
Los Gatos	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Milpitas	Santa Clara	8.0%	8.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Morgan Hill	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mountain View	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Palo Alto	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Jose	Santa Clara	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%

Transient Occupancy Tax Rates - Calif Cities

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Capitola	Santa Cruz	9.5%	9.5%	9.5%	9.5%	10.0%	10.0%	10.0%
Santa Cruz	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Scotts Valley	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Watsonville	Santa Cruz	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Anderson	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Redding	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Shasta Lake	Shasta	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Dunsmuir	Siskiyou	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Mount Shasta	Siskiyou			10.0%	10.0%	10.0%	10.0%	10.0%
Weed	Siskiyou	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Yreka	Siskiyou	8.0%	8.0%	8.0%	8.0%	8.0%	10.0%	10.0%
Fairfield	Solano	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cloverdale	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Petaluma	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sebastopol	Sonoma	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Sonoma	Sonoma	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Yuba City	Sutter	6.0%	6.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Corning	Tehama	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Red Bluff	Tehama	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Dinuba	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Tulare	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Visalia	Tulare	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Fillmore	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Ojai	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Oxnard	Ventura	11.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Port Hueneme	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
San Buenaventura	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Santa Paula	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Simi Valley	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Thousand Oaks	Ventura	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Davis	Yolo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Winters	Yolo				10.0%	10.0%	10.0%	10.0%
Woodland	Yolo	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Marysville	Yuba	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Lafayette	Contra Costa	8.0%	8.0%	8.0%	8.0%	9.5%	9.5%	9.5%
Santa Clara	Santa Clara	10.0%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Indian Wells	Riverside	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
Oroville	Butte	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Eureka	Humboldt	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Bishop	Inyo	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Clearlake	Lake	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Bellflower	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Carson	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Downey	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Hawaiian Gardens	Los Angeles		NR	NR	NR	9.0%	9.0%	9.0%
Lawndale	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Signal Hill	Los Angeles	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Madera	Madera	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Willits	Mendocino	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Livingston	Merced	6.0%	6.0%	6.0%	6.0%	6.0%	9.0%	9.0%
Fountain Valley	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

Transient Occupancy Tax Rates - Calif Cities

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Santa Ana	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Seal Beach	Orange	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Portola	Plumas	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Palm Desert	Riverside	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Rialto	San Bernardino	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Twentynine Palms	San Bernardino	7.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Lathrop	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Manteca	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Gilroy	Santa Clara	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Benicia	Solano	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Dixon	Solano	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Santa Rosa	Sonoma	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Modesto	Stanislaus	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Turlock	Stanislaus	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Camarillo	Ventura	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Hayward	Alameda	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Walnut Creek	Contra Costa	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Saratoga	Santa Clara	8.0%	8.0%	8.0%	8.3%	8.5%	8.5%	8.5%
Sunnyvale	Santa Clara	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
Dublin	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Fremont	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Livermore	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Pleasanton	Alameda	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Jackson	Amador	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Colusa	Colusa	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Pittsburg	Contra Costa	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Kingsburg	Fresno	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Reedley	Fresno	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Ferndale	Humboldt	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Rio Dell	Humboldt			NR	NR	8.0%	8.0%	8.0%
Trinidad	Humboldt	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Brawley	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Calipatria	Imperial	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
California City	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	8.0%	8.0%
Tehachapi	Kern	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Corcoran	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Hanford	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Lemoore	Kings	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Bell Gardens	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Cudahy	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
El Segundo	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Industry	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Lakewood	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
San Dimas	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
South El Monte	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
South Gate	Los Angeles	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Ukiah	Mendocino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Atwater	Merced	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Gonzales	Monterey	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Greenfield	Monterey	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Irvine	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%

Transient Occupancy Tax Rates - Calif Cities

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Laguna Niguel	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Los Alamitos	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Mission Viejo	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Stanton	Orange	11.0%	11.0%	11.0%	11.0%	11.0%	8.0%	8.0%
Westminster	Orange	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Auburn	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Colfax	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Loomis	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Rocklin	Placer	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Moreno Valley	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Norco	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
San Jacinto	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Temecula	Riverside	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Folsom	Sacramento	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Hollister	San Benito	8.0%	8.0%	NR	NR	NR	8.0%	8.0%
Chino	San Bernardino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Fontana	San Bernardino	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Coronado	San Diego	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Stockton	San Joaquin	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Foster City	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
South San Francisco	San Mateo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Rio Vista	Solano	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Vacaville	Solano	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Patterson	Stanislaus				8.0%	8.0%	8.0%	8.0%
Lindsay	Tulare	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Porterville	Tulare	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Sonora	Tuolumne	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
West Sacramento	Yolo	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Azusa	Los Angeles	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Compton	Los Angeles	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Sutter Creek	Amador	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
San Ramon	Contra Costa	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Orland	Glenn	10.0%	10.0%	10.0%	7.3%	7.3%	7.3%	7.3%
Amador	Amador			7.0%	7.0%	7.0%	7.0%	7.0%
Huron	Fresno	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Calexico	Imperial	10.0%	10.0%	10.0%	7.0%	7.0%	7.0%	7.0%
La Mirada	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Lancaster	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Palmdale	Los Angeles	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Gustine	Merced		7.0%	7.0%	7.0%		7.0%	7.0%
La Palma	Orange	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Hesperia	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Highland	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Victorville	San Bernardino	NR	NR	7.0%	7.0%	7.0%	7.0%	7.0%
Yucaipa	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Yucca Valley	San Bernardino	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Oakdale	Stanislaus	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Danville	Contra Costa	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
Ione	Amador	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Plymouth	Amador	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Gridley	Butte	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

Transient Occupancy Tax Rates - Calif Cities

City	County	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
San Pablo	Contra Costa	10.0%	10.0%	10.0%	10.0%	10.0%	6.0%	6.0%
Coalinga	Fresno	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Selma	Fresno	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Mcfarland	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Wasco	Kern	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Avenal	Kings	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Artesia	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Cerritos	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Glendora	Los Angeles	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Soledad	Monterey	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Costa Mesa	Orange	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Tustin	Orange	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Roseville	Placer	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Banning	Riverside	10.0%	10.0%	10.0%	10.0%	6.0%	6.0%	6.0%
Apple Valley	San Bernardino	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Big Bear Lake	San Bernardino	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Lemon Grove	San Diego	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Santee	San Diego	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Lodi	San Joaquin	9.0%	9.0%	9.0%	9.0%	9.0%	6.0%	6.0%
Etna	Siskiyou	6.0%	NR	6.0%	6.0%	6.0%	6.0%	6.0%
Huntington Park	Los Angeles	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Maywood	Los Angeles	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Ceres	Stanislaus	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Firebaugh	Fresno	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Sanger	Fresno	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Holtville	Imperial	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Exeter	Tulare	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Bell	Los Angeles						3.5%	3.5%
Vernon	Los Angeles						0.0%	0.0%
Portola Valley	San Mateo						0.0%	0.0%