



**COUNTY OF LAKE
BOARD OF SUPERVISORS**

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June 17, 2025

Senator Maria Elena Durazo
Chair, Senate Local Government Committee
State Capitol Building, Room 407
Sacramento, CA 95814

**RE: SB 346 (Durazo) Local Agencies: Transient Occupancy Taxes: Short-Term
Rental Facilitator
As Amended 5/8/25
County of Lake: SUPPORT**

Dear Chair Durazo:

On behalf of the County of Lake we write to express our support for Senate Bill 346, your measure that would strengthen local tools to ensure compliance with local ordinances regarding the collection and remittance of transient occupancy taxes (TOT) applicable to short-term rentals.

Regrettably, the application of local TOT ordinances and collection and remittance of taxes is inconsistent and often simply avoided, even when voluntary collection agreements are entered into. Because local agencies do not have access to the address or any other personally identifiable information for listed properties, even under voluntary collection agreements, cities and counties are in the untenable position of choosing between collecting some taxes without this critical information and trusting that it is accurately collected, or trying to pursue collection directly from property owners, which is a time- and cost-intensive process that may or may not result in a fair application of local laws.

By authorizing a local agency to require the short-term rental facilitator to report, in the form and manner prescribed by the local agency, the assessor physical address of each short term rental listed on the site, along with any locally-required permit number, SB

346 will increase TOT compliance and ensure that local agencies are appropriately collecting tax revenue from those that are lawfully licensed short-term rental properties.

Further, such authority will assist local agencies in ensuring that TOT obligations are consistent among other short-term stay facilities, like hotels, motels, and bed and breakfasts, and that those that profit from short-term rental properties are no longer able to obfuscate their location and therefore their tax obligations.

SB 346 is a much-needed effort to modernize California statute and provide local agencies the tools needed to fairly and effectively apply existing laws to evolving technologies.

For these reasons, the County of Lake supports SB 346.

Sincerely,

COUNTY OF LAKE

Eddie Crandell
Chair, Board of Supervisors