

**ORDINANCE NO. 18-2025**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELK GROVE  
AMENDING ELK GROVE MUNICIPAL CODE CHAPTER 3.08  
(UNIFORM TRANSIENT OCCUPANCY TAX)**

**WHEREAS**, Elk Grove Municipal Code (EGMC) Chapter 3.08 provides for the collection of Uniform Transient Occupancy Tax; and

**WHEREAS**, the EGMC considers rent associated with complimentary rooms to be subject to the collection of the City's Transient Occupancy Tax (TOT); and

**WHEREAS**, the City of Elk Grove would like to exempt rent associated with complimentary rooms from the City's TOT; and

**WHEREAS**, an amendment to Elk Grove Municipal Code Section 3.08.040 is necessary to include complimentary rooms in the list of TOT exemptions.

**NOW, THEREFORE**, the City Council of the City of Elk Grove does ordain as follows:

Section 1: Purpose.

The purpose of this Ordinance is to amend Elk Grove Municipal Code Section 3.08.040 to add complimentary hotel rooms to the list of exemptions.

Section 2: Amendments to EGMC Section 3.08.040 Exemptions.

3.08.040 Exemptions.

*Deletions are shown in ~~striketrough~~ and additions in underline*

...

D. Complimentary rooms shall be exempt from the tax herein. Records of all exempt complimentary rooms shall be retained by the operator for a period of three (3) years and provided to the City upon request. As used herein, "complimentary room" means any transient occupancy where both of the following conditions apply:

1. No consideration is charged to the transient for such occupancy; and
2. No consideration is received by the operator in exchange for such occupancy.

Section 4: No Mandatory Duty of Care.

This ordinance is not intended to and shall not be construed or given effect in a manner that imposes upon the City or any officer or employee thereof a mandatory duty of care towards persons and property within or without the City, so as to provide a basis of civil liability for damages, except as otherwise imposed by law.

Section 5: Severability.

If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are severable. This City Council hereby declares that it would have adopted this ordinance irrespective of the invalidity of any particular portion thereof and intends that the invalid portions should be severed and the balance of the ordinance be enforced.

Section 6: Savings Clause

The provisions of this ordinance shall not affect or impair an act done or right vested or approved or any proceeding, suit or prosecution had or commenced in any cause before such repeal shall take effect; but every such act done, or right vested or accrued, or proceeding, suit or prosecution shall remain in full force and effect to all intents and purposes as if such ordinance or part thereof so repealed had remained in force. No offense committed and no liability, penalty or forfeiture, either civilly or criminally incurred prior to the time when any such ordinance or part thereof shall be repealed or altered by said Code shall be discharged or affected by such repeal or alteration; but prosecutions and suits for such offenses, liabilities, penalties or forfeitures shall be instituted and proceeded with in all respects as if such prior ordinance or part thereof had not been repealed or altered.

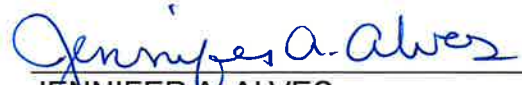
Section 7: Effective Date and Publication

This Ordinance shall take effect thirty (30) days after its adoption. In lieu of publication of the full text of the ordinance within fifteen (15) days after its passage, a summary of the ordinance may be published at least five (5) days prior to and fifteen (15) days after adoption by the City Council and a certified copy shall be posted in the office of the City Clerk, pursuant to GC 36933(c)(1).

**ORDINANCE:** 18-2025  
**INTRODUCED:** July 23, 2025  
**ADOPTED:** August 13, 2025  
**EFFECTIVE:** September 12, 2025

  
BOBBIE SINGH-ALLEN, MAYOR of the  
CITY OF ELK GROVE

ATTEST:  
  
JASON LINDGREN, CITY CLERK

APPROVED AS TO FORM:  
  
JENNIFER A. ALVES,  
ACTING CITY ATTORNEY

Date signed: September 11, 2025

**CERTIFICATION**  
**ELK GROVE CITY COUNCIL ORDINANCE NO. 18-2025**

STATE OF CALIFORNIA        )  
COUNTY OF SACRAMENTO    )        **ss**  
CITY OF ELK GROVE         )

***I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing ordinance, published and posted in compliance with State law, was duly introduced on July 23, 2025, and approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on August 13, 2025, by the following vote:***

***AYES:           COUNCILMEMBERS: Singh-Allen, Robles, Brewer, Spease, Suen***

***NOES:          COUNCILMEMBERS: None***

***ABSTAIN:      COUNCILMEMBERS: None***

***ABSENT:       COUNCILMEMBERS: None***

***A summary of the ordinance was published pursuant to GC 36933(c) (1).***

  
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**Jason Lindgren, City Clerk**  
**City of Elk Grove, California**