

**California Counties
 Transient Occupancy Tax Revenue, Tax Rate, and Effective Date
 Fiscal Year 2022-23**

County Number	County Name	Transient Occupancy Tax (\$)	Tax Rate (%)	Effective Date
01	Alameda	818,997	10.00	01/01/2003
02	Alpine	910,831	10.00	10/10/1991
03	Amador	488,433	10.00	12/01/2012
04	Butte	75,796	6.00	07/13/1993
05	Calaveras	2,697,185	12.00	11/06/2018
06	Colusa			
07	Contra Costa	3,039,984	10.00	10/30/1990
08	Del Norte	910,188	10.00	01/01/2019
09	El Dorado	10,193,289	10.00	03/26/2004
10	Fresno			
11	Glenn	2,998	5.00	01/01/1969
12	Humboldt	3,553,956	12.00	01/01/2023
13	Imperial	368,874	8.00	08/13/1993
14	Inyo	4,738,259	12.00	11/01/2007
15	Kern	3,454,755	6.00	04/01/2002
16	Kings	440,875	10.00	07/15/1993
17	Lake	974,719	9.00	10/01/1991
18	Lassen	37,253	10.00	01/01/1993
19	Los Angeles	25,985,134	12.00	11/01/1998
20	Madera	6,678,770	9.00	12/07/2021
21	Marin	8,132,075	14.00	01/01/2019
22	Mariposa	19,809,867	12.00	04/01/2019
23	Mendocino	8,098,756	10.00	04/01/1997
24	Merced	1,107,662	10.00	07/01/1993
25	Modoc	51,656	4.00	09/05/1965
26	Mono	3,965,316	12.00	09/21/2004
27	Monterey	38,073,618	10.50	07/01/1965
28	Napa	13,710,576	13.00	07/01/2018
29	Nevada	1,128,640	10.00	11/15/1990
30	Orange			
31	Placer	29,341,566	8.00	01/01/1999
32	Plumas	2,096,417	9.00	10/01/1990
33	Riverside	13,550,342	10.00	06/06/1995
34	Sacramento	5,747,712	12.00	07/01/1994
35	San Benito	500,593	12.00	01/01/2019
36	San Bernardino	16,402,092	7.00	07/25/2002
37	San Diego	7,471,758	8.00	02/05/2015
39	San Joaquin	781,274	8.00	05/15/1984
40	San Luis Obispo	16,547,954	9.00	10/01/1991

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41	San Mateo	4,836,993	10.00	10/01/1990
42	Santa Barbara	17,202,198	12.00	01/01/2017
43	Santa Clara	959,034	8.00	09/02/1986
44	Santa Cruz	11,528,137	11.00	07/01/2013
45	Shasta	1,534,749	10.00	08/15/1990
46	Sierra	436,710	12.50	07/01/2021
47	Siskiyou	1,931,951	12.00	07/01/2020
48	Solano	108,780	5.00	01/26/1993
49	Sonoma	30,585,610	12.00	01/01/2017
50	Stanislaus	1,421,972	8.00	10/01/1986
51	Sutter	8,440	10.00	04/01/2022
52	Tehama	127,235	8.00	01/01/1989
53	Trinity	364,315	5.00	08/20/1996
54	Tulare	3,623,752	10.00	01/01/1983
55	Tuolumne	8,018,889	12.00	07/01/2022
56	Ventura	1,566,091	8.00	07/01/1978
57	Yolo	663,316	8.00	05/14/1985
58	Yuba	439,757	10.00	11/05/2022

Total \$ 337,246,099

Note:

The City and County of San Francisco is considered a city in reporting financial transactions.

Source: Office of the State Controller

Local Government Programs and Services Division

Local Government Reporting Section - County