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Our File No. 10000.0191

August 1, 2018

Honorable Chief Justice Tani Cantil-Sakauye
and Associate Justices
Supreme Court of California
350 McAllister Street
San Francisco, CA 94102

Re: *In re Transient Occupancy Tax Cases*, No. S249744: Amicus Curiae Letter of
the League of California Cities and California State Association of
Counties in Support of Petition for Review

Honorable Chief Justice and Associate Justices:

INTRODUCTION

The League of California Cities (“the League”) and the California State Association of Counties (“CSAC”) submit this letter as amici curiae in support of the petition for review filed by the City and County of San Francisco in the case identified above. Amici urge the Court to review the Second District Court of Appeal’s conclusion that payments made to and retained by online travel companies like Priceline.com, Hotels.com and Expedia.com (OTCs) for the right to occupy hotel rooms are not part of the tax base on which hotel operators must collect and remit hotel bed taxes. The case raises issues not reached in this Court’s decision of *In re Transient Occupancy Tax Cases* (2016) 2 Cal.5th 131 (*In re TOT Cases*) — does the tax base diminish due to private decisions to allocate it between a hotel operator, which the earlier case holds is alone required to collect and remit tax, and an OTC? Are OTCs “operators” under San Francisco’s ordinance?

The League is an association of 474 California cities dedicated to protecting and restoring local control to provide for the public health, safety, and welfare of their residents, and to enhance the quality of life for all Californians. The League is advised by its Legal Advocacy Committee, comprised of 24 city attorneys from all regions of the

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State. The Committee monitors litigation of concern to municipalities, and identifies those cases that have statewide or nationwide significance. The Committee has identified this case as having such significance.

CSAC is a non-profit corporation composed of California's 58 counties. CSAC sponsors a Litigation Coordination Program administered by the California County Counsels' Association. CSAC's Litigation Committee monitors litigation of concern to California's counties and has identified this case as of such concern.

THE ISSUE IS OF WIDESPREAD SIGNIFICANCE

TOT is a significant revenue source for nearly all California cities and counties. In fiscal year 2014–2015, California's 482 cities reported more than \$2.1 billion in bed tax receipts to the State Controller.¹ Receipts ranged from \$360 million in San Francisco to \$1 in Blue Lake.² While the median city relied on bed taxes for 5 percent of its general fund, many cities — large and small, urban and rural — rely on TOT far more heavily, including:

- Yountville – 67% of general fund from TOT in FY 2014–15
- Mammoth Lakes – 66%
- Avalon – 60%
- Solvang – 59%
- Calistoga – 57%
- Pismo Beach – 47%
- Ojai – 46%
- Anaheim – 44%
- Indian Wells – 44%
- Angels Camp – 43%

¹ The Controller's data are compiled and reported at <http://californiacityfinance.com/index.php#OTHERTAX> (as of July 28, 2018).

² *Ibid.*

- Burlingame — 42%
- Bishop — 42%
- Half Moon Bay — 41%
- Rancho Mirage — 40%
- South Lake Tahoe — 39%

The disruptive influence of internet and other information technologies is having dramatic impact on this vital source of revenue and is of grave concern to California cities and counties. Although just five cities are parties to the coordinated proceedings which gave rise to *In re TOT Cases* and the present case, all California cities and counties are watching these proceedings with interest, as most tax hotel stays using common ordinance language. Because those five cases are coordinated in a single court, only one Court of Appeal can make law in this area and it chose to address the questions here by an unpublished decision. If the law is to develop on these important questions, this Court must intervene. Review is therefore appropriate.

THIS CASE RAISES REVIEW-WORTHY ISSUES NOT REACHED IN THIS COURT'S 2016 DECISION

This Court's 2016 ruling concluded that San Diego's ordinance limited the duty to collect and remit tax to hotel "operators" and San Diego did not contend the OTCs were hotel "operators" under its ordinance. (*In re TOT Cases, supra*, 2 Cal.5th at pp. 136, fn. 5; 138.) This Court also concluded that an "operator" obliged to collect and remit tax from a taxpayer — a hotel guest — must do so with respect to charges for occupancy not retained by the operator — i.e., paid to and retained by the OTCs:

To the extent a hotel determines the markup, such as by contractual rate parity provisions requiring the OTC to quote and charge the customer a rate not less than what the hotel is quoting on its own website, it effectively "charges" that amount, whether or not it ultimately receives or collects any portion of the markup, and that amount is therefore subject to the tax.

(*Ibid.* at p. 138.)

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San Francisco's ordinance, unlike San Diego's but like some others, describes the tax base as "consideration received for occupancy" without specifying who must receive it.³ Fresno similarly defines taxable "rent" in part as "the consideration charged, **whether or not received**, for the occupancy of space in a hotel" — also without regard to who charges or receives it.⁴ Under ordinances without "charged by the Operator" language, there is a strong argument to tax **all** consideration paid by guests — regardless of how hotels and OTCs may privately agree to divide it between them.

Yet, despite this crucial difference in language, the Court of Appeal imposed under San Francisco's ordinance the result this Court found under San Diego's:

Under section 503 [of San Francisco's Code], "every occupant occupying a guest room in a hotel in this City and County shall be required to pay the tax imposed herein to the operator along with the rent for occupancy."
Thus, the tax is only imposed on the rent paid to the operator for occupancy of the room.

(Slip Op. at pp. 13–14.) With respect, this is simply wrong. This reading makes the operator not just the tax collector, but its receipts the measure of "the rent for occupancy" without textual support. Different language, of course, requires different meaning. (E.g., *Adoption of Kelsey S.* (1992) 1 Cal.4th 816, 827 [court construing statute may not add words].)

Moreover, although San Diego did not urge in this Court that OTCs were "operators" obliged to collect and remit tax, San Francisco makes that claim. (Slip Op. at pp. 13–18.) That question, too, is worthy of clarification for the guidance of nearly all cities and counties in our State which impose bed taxes using comparable — but not always identical — ordinance language and structure. Indeed, as the attachment to this letter shows, the League of California Cities and what was then known as the County Supervisors Association of California (i.e., CSAC) collaborated on a "Uniform Transient Occupancy Tax Ordinance" that became the basis of many ordinances in effect today.

³ S.F. Business & Tax Regulations Code, art. 7, §§ 501, subd. (f); 502.

⁴ Fresno Mun. Code, § 7 602, subd. (f), emphasis added.

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Thus, the unpublished decision here is likely to truncate the development of law on this subject. Other cities and counties are content to let the five coordinated cases make the law on these issues of wide interest. Efficient management of the judiciary's limited resources ought not to require more cases to be filed to provide guidance. Yet, if this decision goes unreviewed, it will govern the coordinated cases — but, as an unpublished ruling, no others — and give a common reading to ordinances with disparate language. That will trigger further litigation by parties not subject to this unpublished ruling as cities and counties try again to enforce their ordinances as written.

CONCLUSION

This Court should grant review to provide a published ruling on these issues, harmonize this Court's 2016 ruling and the decision here, and to develop law that will otherwise remain stunted due to the effect of coordination and an unpublished ruling below.

For the reasons stated above and in San Francisco's Petition for Review, the League and CSAC respectfully urge this Court to grant review.

Respectfully submitted,



Michael G. Colantuono
State Bar Number 143551

MGC:mgc

Attachments:

October 29, 1963 Memo of League of California Cities Covering a Model TOT Ordinance

Proof of Service

LEAGUE OF CALIFORNIA CITIES

MEMBER AMERICAN MUNICIPAL ASSOCIATION
"WESTERN CITY" OFFICIAL PUBLICATION

Berkeley (5) . . Hotel Claremont . . THornwall 3-3083
Los Angeles (17) . . 702 Stabler Center . . MAdison 4-4934

Berkeley 5, California
October 29, 1963

To: Mayor and City Council

Subject: Hotel Room Tax - Uniform Suggested Ordinance

Gentlemen:

The League and the Supervisors Association sponsored enabling legislation in 1963 permitting cities and counties to impose a hotel room occupancy tax. Chapter 2111, Statutes 1963, authored by Assemblyman John Quimby, a former San Bernardino Councilman and past president of the Leagues' Citrus Belt Division, adds a new section to the Government Code to provide:

"51030. The legislative body of any city or county may levy a tax on the privilege of occupying a room or rooms in a hotel, inn, tourist home or house, motel or other lodging unless such occupancy is for any period of more than 30 days. Such tax when levied by the legislative body of a county shall apply only to the unincorporated areas of the county."

The attached Uniform Ordinance has been prepared by a group of city and county attorneys and the League and Supervisors Association's staffs. We are indebted to Robert T. Anderson, City Attorney, Berkeley; James A. Doherty, Assistant City Attorney, Los Angeles; Jack M. Merelman, County Supervisors Association of California; Sacramento; William M. Siegel, Deputy County Counsel, Santa Clara County; George W. Wakefield, Chief Assistant County Counsel, Los Angeles County; and Orville I. Wright, Deputy City Attorney, San Francisco, for their work in preparing and revising the ordinance. The ordinances of the several charter cities that now impose a hotel room tax were used extensively in the preparation of the Uniform Ordinance. City Attorneys will want to review Gowens v. City of Bakersfield, 193 C.A. 2d 79.

The League and the Supervisors Association recommend a uniform 4% tax. This will make the tax similar to the combined state and local sales and use tax. All ordinances already imposing a hotel room tax with but one exception, do so at the rate of 4%. A uniform 4% rate will avoid discrimination between adjacent cities and between incorporated and unincorporated territory and will prevent unfair advertising between adjacent jurisdictions.

We strongly recommend that cities and counties act together after meeting together to discuss the provisions of the ordinance and whether the tax is a desirable one for local imposition and administration. It may be that in certain areas more than one county and the cities within such counties will want to adopt the ordinance at the same time because all are within an area which would be affected by the action of any city or county therein. Under such circumstances the date of all such ordinances should be the same.

Exemptions in the ordinance are only those believed essential for validity. We strongly urge uniformity of exemptions and if others are considered they should not be added without the approval of your City Attorney who will have had the benefit of reviewing the Gowens case. Exemptions not only tend to destroy uniformity and to

create questionable classifications but they also make administration of the ordinance more difficult.

William R. MacDougall, General Manager and Legal Counsel of the County Supervisors Association of California will be sending the identical ordinance to all counties. We hope that city officials and county officials within the same areas will get together at the earliest opportunity to consider concurrent action on the Uniform Ordinance.

It may be that cities will want to have the ordinance take effect immediately as a tax measure but become operative at later date for the purpose of facilitating administration. If this is the case we suggest the following alternative:

"SEC. 16. Effective Date. This ordinance inasmuch as it provides for a tax levy for the usual and current expenses of the city shall take effect immediately except that the tax imposed by this ordinance shall become operative and be imposed on _____, 196__, and shall not apply prior to said date."

City Attorneys may wish to review Sec. 36937(d) of the Government Code; Hunt v. City of Riverside, 31 Cal. 2d 619; and Geiger v. Board of Supervisors of Butte County, 48 Cal. 2d 832.

Richard Carpenter
Executive Director
and General Counsel

RC:myb
Enclosure

ORDINANCE NO. _____

AN ORDINANCE IMPOSING A TAX UPON THE PRIVILEGE OF TRANSIENT OCCUPANCY AND PROVIDING FOR THE COLLECTION THEREOF.

The City Council (Board of Supervisors) of the City (County) of _____ does ordain as follows:

SEC. 1. Title.

This ordinance shall be known as the Uniform Transient Occupancy Tax Ordinance of the City (County) of _____.

SEC. 2. Definitions. Except where the context otherwise requires, the definitions given in this section govern the construction of this ordinance:

(a) Person. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(b) Hotel. "Hotel" means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobilehome or house trailer at a fixed location, or other similar structure or portion thereof.

(c) Occupancy. "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or portion thereof, in any hotel for dwelling, lodging or sleeping purposes.

(d) Transient. "Transient" means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of thirty (30) days has expired un-

less there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of this ordinance may be considered.

(e) Rent. "Rent" means the consideration charged, whether or not received, for the occupancy of space in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits and property and services of any kind or nature, without any deduction therefrom whatsoever.

(f) Operator. "Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee, or any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agent shall, however, be considered to be compliance by both.

(g) Tax Administrator. "Tax Administrator" means the _____ (insert official to be charged with administration of the tax).⁽¹⁾

SEC. 3. Tax Imposed. For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of four per cent (4%) of the rent charged by the operator. Said tax constitutes a debt owed by the transient to the city (county) which is extinguished only by payment to the operator or to the city (county). The transient shall pay the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient's ceasing to occupy space in the hotel. If for any reason the tax due is

(1) It will not be necessary to define "Tax Administrator" if the title of the city (county) official who is responsible for the administration of the tax is inserted wherever "Tax Administrator" appears. However, for the purpose of this Uniform Ordinance we define the term because it is used frequently and because it can be the Clerk, Tax Collector, Finance Officer etc.

not paid to the operator of the hotel, the Tax Administrator may require that such tax shall be paid directly to the Tax Administrator.

SEC. 4. Exemptions. No tax shall be imposed upon:

(a) Any person as to whom, or any occupancy as to which, it is beyond the power of the city (county) to impose the tax herein provided;

(b) Any federal or State of California officer or employee when on official business;

(c) Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefor made at the time rent is collected and under penalty of perjury upon a form prescribed by the Tax Administrator.

SEC. 5. Operator's Duties. Each operator shall collect the tax imposed by this ordinance to the same extent and at the same time as the rent is collected from every transient. The amount of tax shall be separately stated from the amount of the rent charged, and each transient shall receive a receipt for payment from the operator. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

SEC. 6. Registration. Within thirty (30) days after the effective date of this ordinance, or within thirty (30) days after commencing business, whichever is later, each operator of any hotel renting occupancy to transients shall register said hotel with the Tax Administrator and obtain from him a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- (1) The name of the operator;
- (2) The address of the hotel;
- (3) The date upon which the certificate was issued;

(4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Uniform Transient Occupancy Tax Ordinance by registering with the Tax Administrator for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Administrator. This certificate does not authorize any person to conduct any unlawful business or to conduct any lawful business in an unlawful manner, nor to operate a hotel without strictly complying with all local applicable laws, including but not limited to those requiring a permit from any board, commission, department or office of this city (county). This certificate does not constitute a permit."

SEC. 7. Reporting and Remitting. Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Tax Administrator, make a return to the Tax Administrator, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax Administrator. The Tax Administrator may establish shorter reporting periods for any certificate holder if he deems it necessary in order to insure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this ordinance shall be held in trust for the account of the city (county) until payment thereof is made to the Tax Administrator.

SEC. 8. Penalties and Interest.

(a) Original Delinquency. Any operator who fails to remit any tax imposed by this ordinance within the time required shall pay a penalty of 10% of the amount of the tax in addition to the amount of the tax.

(b) Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 10% of the amount of the tax in addition to the amount of the tax and the 10% penalty first

imposed.

(c) Fraud. If the Tax Administrator determines that the non-payment of any remittance due under this ordinance is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this section.

(d) Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this ordinance shall pay interest at the rate of one-half of 1% per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) Penalties Merged With Tax. Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid.

SEC. 9. Failure to Collect and Report Tax. Determination of Tax by Tax Administrator. If any operator shall fail or refuse to collect said tax and to make, within the time provided in this ordinance, any report and remittance of said tax or any portion thereof required by this ordinance, the Tax Administrator shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Tax Administrator shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax imposed by this ordinance and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this ordinance. In case such determination is made, the Tax Administrator shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may within ten (10) days after the serving or mailing of such notice make application in writing to the Tax Administrator for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined

by the Tax Administrator shall become final and conclusive and immediately due and payable. If such application is made, the Tax Administrator shall give not less than five (5) days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why said amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the Tax Administrator shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section 10.

SEC. 10. Appeal. Any operator aggrieved by any decision of the Tax Administrator with respect to the amount of such tax, interest and penalties, if any, may appeal to the Council (Board of Supervisors) by filing a notice of appeal with the City (County) Clerk within fifteen (15) days of the serving or mailing of the determination of tax due. The Council (Board of Supervisors) shall fix a time and place for hearing such appeal, and the City (County) Clerk shall give notice in writing to such operator at his last known place of address. The findings of the Council (Board of Supervisors) shall be final and conclusive and shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

SEC. 11. Records. It shall be the duty of every operator liable for the collection and payment to the city (county) of any tax imposed by this ordinance to keep and preserve, for a period of three years, all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the city (county), which records the Tax Administrator shall have the right to inspect at all reasonable times.

SEC. 12. Refunds.

(a) Whenever the amount of any tax, interest or penalty has been overpaid or

paid more than once or has been erroneously or illegally collected or received by the city (county) under this ordinance it may be refunded as provided in subparagraphs (b) and (c) of this section provided a claim in writing therefor, stating under penalty of perjury the specific grounds upon which the claim is founded, is filed with the Tax Administrator within three years of the date of payment. The claim shall be on forms furnished by the Tax Administrator.

(b) An operator may claim a refund or take as credit against taxes collected and remitted the amount overpaid, paid more than once or erroneously or illegally collected or received when it is established in a manner prescribed by the Tax Administrator that the person from whom the tax has been collected was not a transient; provided, however, that neither a refund nor a credit shall be allowed unless the amount of the tax so collected has either been refunded to the transient or credited to rent subsequently payable by the transient to the operator.

(c) A transient may obtain a refund of taxes overpaid or paid more than once or erroneously or illegally collected or received by the city (county) by filing a claim in the manner provided in subparagraph (a) of this section, but only when the tax was paid by the transient directly to the Tax Administrator, or when the transient having paid the tax to the operator, establishes to the satisfaction of the Tax Administrator that the transient has been unable to obtain a refund from the operator who collected the tax.

(d) No refund shall be paid under the provisions of this section unless the claimant establishes his right thereto by written records showing entitlement thereto.

SEC. 13. Actions to Collect. Any tax required to be paid by any transient under the provisions of this ordinance shall be deemed a debt owed by the transient to the city (county). Any such tax collected by an operator which has not been paid to the city (county) shall be deemed a debt owed by the operator to the city (county). Any person owing money to the city (county) under the provisions of this ordinance shall be liable to an action brought in the name of the City (County) of _____

for the recovery of such amount.

SEC. 14. Violations; Misdemeanor. Any person violating any of the provisions of this ordinance shall be guilty of a misdemeanor and shall be punishable therefor by a fine of not more than five hundred dollars (\$500.00) or by imprisonment in the city (county) jail for a period of not more than six months or by both such fine and imprisonment.

Any operator or other person who fails or refuses to register as required herein, or to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the Tax Administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor, and is punishable as aforesaid. Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this ordinance to be made, is guilty of a misdemeanor and is punishable as aforesaid.

SEC. 15. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance or any part thereof. The City Council (Board of Supervisors) hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases be declared unconstitutional.

SEC. 16. Effective Date. This ordinance shall be effective thirty (30) days from and after the date of its passage except that the tax imposed by this ordinance shall become operative and be imposed on _____ 196___, and shall not apply prior to said date.

PROOF OF SERVICE

In re Transient Occupancy Tax Cases
California Supreme Court Case No. S249744

I, Ashley A. Lloyd, declare:

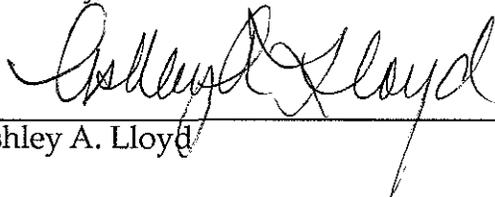
I am employed in the County of Nevada, State of California. I am over the age of 18 and not a party to the within action. My business address is 420 Sierra College Drive, Suite 140, Grass Valley, California 95945-5091. My email address is: alloyd@chwlaw.us. On August 1, 2018, I served the document(s) described as **LETTER IN SUPPORT OF PETITION FOR REVIEW** on the interested parties in this action addressed as follows:

SEE ATTACHED LIST

- BY MAIL:** The envelope was mailed with postage thereon fully prepaid. I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at Grass Valley, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after service of deposit for mailing in affidavit.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on August 1, 2018, at Grass Valley, California.



Ashley A. Lloyd

SERVICE LIST

In re Transient Occupancy Tax Cases
California Supreme Court Case No. S249744

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