

**California Counties
 Transient Occupancy Tax Revenue, Tax Rate, and Effective Date
 Fiscal Year 2021-22**

County Number	County Name	Transient Occupancy Tax (\$)	Tax Rate (%)	Effective Date
01	Alameda	748,685	10.00	1/1/2003
02	Alpine	680,301	10.00	10/10/1991
03	Amador	390,712	10.00	12/1/2012
04	Butte	90,235	6.00	7/13/1993
05	Calaveras	2,634,491	12.00	11/6/2018
06	Colusa			
07	Contra Costa	2,843,872	10.00	10/30/1990
08	Del Norte	995,646	10.00	1/1/2019
09	El Dorado	9,751,681	10.00	3/26/2004
10	Fresno			
11	Glenn	6,908	5.00	1/1/1969
12	Humboldt	3,290,354	10	8/1/1993
13	Imperial	327,616	8.00	8/13/1993
14	Inyo	4,413,834	12.00	11/1/2007
15	Kern	4,066,540	6.00	4/1/2002
16	Kings	467,005	10.00	7/15/1993
17	Lake	1,032,389	9.00	10/1/1991
18	Lassen	75,696	10.00	1/1/1993
19	Los Angeles	21,785,844	12.00	11/1/1998
20	Madera	6,117,856	9.00	12/7/2021
21	Marin	8,519,937	14.00	1/1/2019
22	Mariposa	22,168,350	12.00	4/1/2019
23	Mendocino	N/A	N/A	N/A
24	Merced	949,850	10.00	7/1/1993
25	Modoc	60,522	4.00	9/5/1965
26	Mono	3,945,540	12.00	9/21/2004
27	Monterey	40,025,756	10.50	7/1/1965
28	Napa	14,866,131	13.00	7/31/2018
29	Nevada	945,068	10.00	11/15/1990
30	Orange			
31	Placer	29,168,607	8.00	1/1/1999
32	Plumas	1,152,525	9.00	10/1/1990
33	Riverside	11,430,304	10.00	6/6/1995
34	Sacramento	6,659,723	12.00	7/1/1994
35	San Benito	514,397	12.00	1/1/2019
36	San Bernardino	15,722,697	7.00	7/25/2002
37	San Diego	7,225,923	8.00	2/5/2015

County Number	County Name	Transient Occupancy Tax (\$)	Tax Rate (%)	Effective Date
39	San Joaquin	816,967	8.00	5/15/1984
40	San Luis Obispo	17,151,646	9.00	10/1/1991
41	San Mateo	4,393,228	10.00	10/1/1990
42	Santa Barbara	16,983,701	12.00	1/1/2017
43	Santa Clara	873,847	8.00	9/2/1986
44	Santa Cruz	14,137,276	11.00	7/1/2013
45	Shasta	1,373,931	10.00	8/15/1990
46	Sierra	431,927	12.50	7/1/2021
47	Siskiyou	1,154,695	12.00	7/1/2020
48	Solano	136,942	5.00	1/26/1993
49	Sonoma	33,427,709	12.00	1/1/2017
50	Stanislaus	1,466,958	8.00	10/1/1986
51	Sutter	14,549	10.00	4/1/2022
52	Tehama	129,509	8.00	1/1/1989
53	Trinity	377,175	5.00	8/20/1996
54	Tulare	3,068,993	10.00	1/1/1983
55	Tuolumne	7,281,878	12.00	7/1/2022
56	Ventura	1,484,267	8.00	7/1/1978
57	Yolo	354,508	8.00	5/14/1985
58	Yuba	479,757	10.00	11/5/2002

Total \$ 328,614,458

Note:

The City and County of San Francisco is considered a city in reporting financial transactions. For Fiscal Year 2021-22, Mendocino County data is not included because the county failed to file their Financial Transactions Report.

Source: Office of the State Controller
Local Government Programs and Services Division
Local Government Reporting Section - County