

IMPARTIAL ANALYSIS BY TOWN ATTORNEY
MEASURE L
TOWN OF MAMMOTH LAKES

California Elections Code Section 9280 requires the Town Attorney to prepare an impartial analysis of any proposed Town of Mammoth Lakes ballot measure, showing the effect of the measure on existing law and describing the operation of the measure.

Measure L has been placed on the ballot by the Mammoth Lakes Town Council. If approved by a majority of those voting, it would increase the Town's transient occupancy tax (TOT) rate from 13% to 15%, starting on January 1, 2025. The funds raised by the proposed tax can be used for any purpose for which the Town of Mammoth Lakes can legally expend funds. Such uses include, without limitation, providing affordable workforce housing, supporting public safety, enhancing disaster preparedness, repairing roads, improving recreation amenities, and supporting snow removal, and any other lawful purpose of the Town.

The proposed tax would remain in effect for a period of 10 years, expiring January 1, 2035 unless extended or repealed by Mammoth Lakes voters. Expenditure of the tax proceeds received would be determined by the Mammoth Lakes Town Council. If passed, the proposed tax measure is estimated to provide approximately \$4,000,000 annually for the Town.

The operation of the measure, if approved, will be to provide tax revenues to the Town of Mammoth Lakes to be expended for any lawful purpose. Those funds cannot be taken by the State of California. The Town Council will decide how to allocate the funds raised to specific projects as part of its budgeting process, and those decisions are required to be made at public meetings with opportunities for public involvement. As with other Town funds, the use of these tax revenues would be subject to independent annual audits.

Respectfully Submitted,
Andrew Morris, Town Attorney

As a reminder, Elections Code section 9280 provides that:

If the entire text of the measure is not printed on the ballot, nor in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-point bold type, a legend substantially as follows:

“The above statement is an impartial analysis of Ordinance or Measure L. If you desire a copy of the ordinance or measure, please call the elections official's office at (760) 932-5537 and a copy will be mailed at no cost to you.”