

*Rio Dell City Hall  
675 Wildwood Avenue  
Rio Dell, CA 95562  
(707) 764-3532  
cityofriodell.ca.gov*



August 5, 2025

TO: Rio Dell City Council

FROM: Kyle Knopp, City Manager

SUBJECT: Discussion and Possible Action Authorizing the Mayor to Sign a Letter of Support for SB 349 Related to Transient Occupancy Tax

IT IS RECOMMENDED THAT THE CITY COUNCIL:

Approve the Mayor to Execute Change the attached letter; or,

Provide alternate direction.

BACKGROUND AND DISCUSSION

This legislation enables enforcement of local ordinances related to short-term rentals, including the collection and remittance of transient occupancy taxes (TOT) by providing cities with the physical address of each short-term rental listed on the facilitator's website and full audit authority of TOT dollars. This bill ensures that the correct amount of TOT is being collected and remitted and allows for more effective enforcement against unlicensed units.

**Why this is Important to Cal Cities Members:**

- Short-term rentals are regulated exclusively at the local level through ordinances that often include regulations on permitting, tax compliance, noise, parking, and occupancy, among other provisions. But the enforcement of short-term rental ordinances and the collection and remittance of TOT from short-term rentals can be hindered by the lack of full transparency on the part of short-term rental facilitators.
- Cities often lack access to property addresses or other property-related information when it comes to code enforcement or when TOT is collected by the short-term rental facilitator. This results in cities not knowing where businesses are operating in their communities and whether the correct amount of TOT is being collected and remitted.
- Short-term rental facilitators, such as Airbnb and VRBO, have full knowledge of these properties' locations and resist disclosing this information.

- The current system creates an uneven playing field and incentivizes bad actors to bypass paying their fair share in the communities they operate in — even though short-term rental properties place additional demands on local services.

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The Honorable Ash Kalra  
Chair, Assembly Judiciary Committee  
1020 N Street, Room 104  
Sacramento, CA 95814

**RE: SB 346 (Durazo) Local agencies: transient occupancy taxes: short-term rental facilitator. Notice of SUPPORT** *(As Amended on July 7, 2025)*

Dear Assembly Member Ash Kalra,

The City of Rio Dell **supports** SB 346, which would better equip cities to enforce local ordinances related short-term rentals, including the collection and remittance of transient occupancy taxes (TOT).

Short-term rentals are regulated exclusively at the local level via the adoption of an ordinance that often includes regulations on permitting, tax compliance, noise, parking, occupancy, as well as other responsibilities for hosts and short-term rental facilitators. In some instances, ordinances limit the number of short-term rentals allowed to operate lawfully, other ordinances ban short-term rentals entirely.

Short-term rentals can present numerous challenges to neighborhoods and adjacent property owners. They may create additional noise, traffic, parking, and public safety issues, decrease available housing stock, and in some cases turn residential neighborhoods into de-facto hotel rows, collectively creating additional demands on local public service providers.

Unfortunately, the enforcement of TOT ordinances and the collection and remittance of these taxes from short-term rentals can be inconsistent, even when voluntary collection agreements are in place with a short-term rental facilitator. Cities lack access to property addresses or other property-related information, even under these agreements, resulting in a difficult choice to either accept tax payments without any way to verify their accuracy and legality or attempt to collect taxes directly from property owners—a costly and time-consuming process. Meanwhile, short-term rental facilitators have full knowledge of these properties' locations and resist disclosing this information. Cities can only compel short-term rental facilitators to disclose this critical information through certain legal action, such as subpoenas. This is not how oversight of public dollars should work.

SB 346 would address the above issues by providing cities with the physical address of each short-term rental listed on the facilitator's website and full audit authority of TOT

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dollars. These changes would ensure the correct amount of TOT is being collected and remitted and would allow for more efficient enforcement against unlicensed units.

For these reasons, the City of Rio Dell supports SB 346.

Sincerely,

Debra Garnes  
Mayor  
City of Rio Dell

cc. Senator McGuire and Assembly Member Rogers  
Sara Sanders, CalCities  
Meg Desmond, League of California Cities, [cityletters@cacities.org](mailto:cityletters@cacities.org)