

	Transaction & Use Tax (TUT)	Transient Occupancy Tax (TOT)	Utility Users Tax	Parcel Tax
Current Rate	.75% + .50% (M-Z) + 7.25% (CA)=8.50%	10% + 2.0% (BID)=12%	3.0%	\$37 per parcel (Parks & Trails)
Capacity to Increase	Limit 9.25%* Total City .75%	No limit subject to voter approval	No limit subject to voter approval	No limit subject to voter approval
Estimated Yearly \$ from increase	.125% = \$425,000	1% = \$165,000	1% = \$400,000	\$25/Parcel= \$110,000
How is Tax Paid	Added to taxable sales with Arcata nexus	Added to short term rentals under 30 days	Added to water, sewer, electric, telecom, natural gas utility bills in City limits	Added to property tax bill as per parcel annual charge
Who is impacted by tax	Residents, visitors, businesses, & students making purchases in City or delivered to City limits	Visitors and potential residents staying over night for less than 30 concurrent days in City limits	Residents and businesses located within City limits	Property owners and renters who receive the pass- through tax included in rent amounts

**On 10-8-2023, the Governor signed AB1256 which allows Humboldt County to exceed the 9.25% cap by 1.0%, if approved by the voters.*