

Sales and Use Taxes

TABLE 21C – REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 1999-00

District 1	Rate 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
Alameda County Transportation Authority .....	.50%	4/01/87	3/31/02	Alameda County	\$99,708,834
Bay Area Rapid Transit District ^b .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	218,650,679
Calexico Heffernan Memorial Hospital District .....	.50	10/01/92	None	City of Calexico (Imperial County)	1,845,685
City Of Clearlake Public Safety .....	.50	7/01/95	None	City of Clearlake (Lake County)	432,957
City of Clovis Public Safety ^c .....	.30	4/01/00	None	City of Clovis (Fresno County)	142,283
City of Placerville Public Safety .....	.25	4/01/99	3/31/15	City of Placerville (El Dorado County)	595,732
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/09	Contra Costa County	58,010,575
Fresno County Public Library .....	.125	4/01/99	3/31/06	Fresno County	9,157,431
Fresno County Transportation Authority .....	.50	7/01/87	6/30/07	Fresno County	38,893,404
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/10	Imperial County	7,316,394
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,329,299
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	491,780,069
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	493,943,035
Madera County Transportation Authority .....	.50	10/01/90	9/30/05	Madera County	4,571,142
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	9,560,823
Nevada County Public Library .....	.125	10/01/98	9/30/03	Nevada County	1,204,831
Orange County Local Transportation Authority .....	.50	4/01/91	3/31/11	Orange County	197,210,561
Riverside County Transportation Commission .....	.50	7/01/89	6/30/09	Riverside County	81,543,732
Sacramento Transportation Authority .....	.50	4/01/89	3/31/09	Sacramento County	76,933,980
San Benito County Council of Governments ^d	-	1/01/89	12/31/98	San Benito County	38,452
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/10	San Bernardino County	81,435,998
San Diego County Regional Transportation Commission .....	.50	4/01/88	3/31/08	San Diego County	172,274,619
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	34,667,112
San Francisco County Transportation Authority .....	.50	4/01/90	3/31/10	City and County of San Francisco	70,108,606
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/11	San Joaquin County	28,932,598
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	60,563,645
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/08	San Mateo County	60,542,561
Santa Barbara County Local Transportation Authority .....	.50	4/01/90	3/31/10	Santa Barbara County	23,810,825
Santa Clara County General Fund .....	.50	4/01/97	3/31/06	Santa Clara County	157,574,561
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	158,262,491
Santa Cruz County Earthquake Recovery ^d	-	4/01/91	3/31/97	Santa Cruz County	20,360
Santa Cruz County Public Library .....	.25	4/01/97	3/31/13	Santa Cruz County	7,219,611
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	14,465,412
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	4,713,328
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	15,429,697
Stanislaus County Library .....	.125	7/01/95	6/30/05	Stanislaus County	5,685,388
Town of Truckee Road Maintenance .....	.50	10/01/98	9/30/03	Town of Truckee (Nevada County)	1,263,368
Tulare County ^d	-	10/01/95	12/31/97	Tulare County	25,415
Total					\$2,689,865,495

a. These are actual payments to the transit districts and exclude administrative charges of \$33,652,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Transit District Tax was earmarked for the Metropolitan Transportation Commission. The BART figures above include MTC distributions. For 1999-00, BART received direct distributions of \$170,911,394 and \$47,739,285 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$22,637,297; San Francisco Municipal Railway, \$25,101,988; and BART, none.

c. This tax became effective April 1, 2000 in the City of Clovis; the city received distributions for one month during 1999-00 including an overpayment of \$283 which will be deducted from 2000-01 allocations.

d. The 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997, the 1/2-percent San Benito County Council of Governments tax expired December 31, 1998, and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997, but the districts continue to receive distributions for taxes incurred prior to those dates.

NOTE: In addition to the districts that received distributions during 1999-00, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

- Del Norte County District, 1/2 percent, July 1, 1993, to June 30, 1998, 1998-99;
- Fresno Metropolitan Projects Authority, 1/10 percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;
- Monterey County Public Repair and Improvement Authority, 1/2 percent, April 1, 1990, to September 30, 1992, 1992-93;
- San Benito County General Fund Augmentation, 1/2 percent, January 1, 1994, to December 31, 1997, 1998-99;
- San Diego County Regional Justice Facility, 1/2 percent, January 1, 1989, to February 13, 1992, 1991-92;
- San Francisco Educational Finance Authority, 1/4 percent, February 1, 1992, to June 30, 1993, 1993-94;
- Santa Clara County Traffic Authority, 1/2 percent, April 1, 1985, to March 31, 1995; 1998-99;
- Southern California Rapid Transit District, 1/2 percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81.

Detail may not compute to total due to rounding.