

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2002-03

District 1	Rate 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
Alameda County Transportation Authority ^b .....	.50%	4/1/87	3/31/02	Alameda County	\$2,289,720
Alameda County Transportation Improvement Authority .....	.50	4/1/02	3/31/22 ^r	Alameda County	93,619,521
Bay Area Rapid Transit District ^c .....	.50	4/1/70	None	Alameda, Contra Costa, and San Francisco counties	227,277,048
Calexico Heffernan Memorial Hospital District .....	.50	10/1/92	None	City of Calexico (Imperial County)	2,222,347
City of Avalon Municipal Hospital and Clinic District .....	.50	10/1/00	None	City of Avalon (Los Angeles County)	365,898
City of Clearlake Public Safety .....	.50	7/1/95	None	City of Clearlake (Lake County)	623,165
City of Clovis Public Safety .....	.30	4/1/00	None	City of Clovis (Fresno County)	3,410,620
City of Placerville Public Safety .....	.25	4/1/99	None ^r	City of Placerville (El Dorado County)	762,460
City of Sebastopol ^d .....	.125	4/1/03	None	City of Sebastopol (Sonoma County)	38,301
City of West Sacramento ^e .....	.50	4/1/03	3/31/13	City of West Sacramento (Yolo County)	265,722
City of Woodland General Revenue .....	.50	7/1/00	6/30/06 ^r	City of Woodland (Yolo County)	3,058,203
Contra Costa Transportation Authority .....	.50	4/1/89	3/31/09	Contra Costa County	64,915,460
Fresno County Public Library .....	.125	4/1/99	3/31/06	Fresno County	10,972,123
Fresno County Transportation Authority .....	.50	7/1/87	6/30/07	Fresno County	44,936,695
Imperial County Local Transportation Authority .....	.50	4/1/90	3/31/10	Imperial County	8,287,350
Inyo County Rural Counties .....	.50	10/1/88	None	Inyo County	1,376,195
Los Angeles County Transportation Commission .....	.50	7/1/82	None	Los Angeles County	543,908,617
Los Angeles County Transportation Commission .....	.50	4/1/91	None	Los Angeles County	543,802,259
Madera County Transportation Authority .....	.50	10/1/90	9/30/05	Madera County	5,434,096
Mariposa County Healthcare Authority .....	.50	7/1/00	6/30/04 ^r	Mariposa County	870,109
Napa County Flood Protection Authority .....	.50	7/1/98	6/30/18	Napa County	10,443,557
Nevada County Public Library .....	.125	10/1/98	9/30/18 ^r	Nevada County	1,320,960
Orange County Local Transportation Authority .....	.50	4/1/91	3/31/11	Orange County	215,327,342
Riverside County Transportation Commission .....	.50	7/1/89	6/30/39 ^r	Riverside County	102,817,407
Sacramento Transportation Authority .....	.50	4/1/89	3/31/09	Sacramento County	88,631,136
San Bernardino County Transportation Authority .....	.50	4/1/90	3/31/10	San Bernardino County	102,150,709
San Diego County Regional Transportation Commission .....	.50	4/1/88	3/31/08	San Diego County	200,600,386
San Francisco County Public Finance Authority .....	.25	10/1/93	None	City and County of San Francisco	30,466,591
San Francisco County Transportation Authority .....	.50	4/1/90	3/31/10	City and County of San Francisco	61,863,942
San Joaquin County Transportation Authority .....	.50	4/1/91	3/31/11	San Joaquin County	36,358,380
San Mateo County Transit District .....	.50	7/1/82	None	San Mateo County	54,889,833
San Mateo County Transportation Authority .....	.50	1/1/89	12/31/08	San Mateo County	54,886,295
Santa Barbara County Local Transportation Authority ...	.50	4/1/90	3/31/10	Santa Barbara County	26,900,608
Santa Clara County General Fund .....	.50	4/1/97	3/31/06	Santa Clara County	132,395,904
Santa Clara County Traffic Authority ^b	-	4/1/85	3/31/95	Santa Clara County	60,424
Santa Clara County Transit District .....	.50	10/1/76	None	Santa Clara County	132,517,050
Santa Cruz County Earthquake Recovery ^b	-	4/1/91	3/31/97	Santa Cruz County	10,154
Santa Cruz County Public Library .....	.25	4/1/97	3/31/13	Santa Cruz County	7,379,746
Santa Cruz Metropolitan Transit District .....	.50	1/1/79	None	Santa Cruz County	14,979,728
Solano County Public Library .....	.125	10/1/98	9/30/14	Solano County	6,123,612
Sonoma County Open Space Authority .....	.25	4/1/91	3/31/11	Sonoma County	16,399,538
Stanislaus County Library .....	.125	7/1/95	6/30/05	Stanislaus County	7,031,850
Town of Truckee Road Maintenance .....	.50	10/1/98	9/30/10 ^r	Town of Truckee (Nevada County)	1,392,449
Tulare County ^b	-	10/1/95	12/31/97	Tulare County	3,593
Total					\$2,863,387,103

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$34,497,000.
- b. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Santa Clara County Traffic Authority tax expired March 31, 1995; the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; 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.
- c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2002-03, BART received direct distributions of \$167,440,932 and \$59,836,116 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$29,918,058; and San Francisco Municipal Railway, \$29,918,058.
- d. This tax became effective April 1, 2003, in the city of Sebastopol; the city received distributions for one month during 2002-03.
- e. This tax became effective April 1, 2003, in the city of West Sacramento; the city received distributions for one month during 2002-03. The rate will decrease to .25 percent on April 1, 2013, with no end date.
- r. Revised.

NOTE: In addition to the districts that received distributions during 2002-03, 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 Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;
- 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, 1993, 1992-93;
- San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;
- 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.