

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2006-07

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
COUNTY DISTRICTS					
Alameda County Essential Health Care Services .....	.50	7/01/04	6/30/19	Alameda County	\$112,945,913
Alameda County Transportation Authority ^b	—	4/01/87	3/31/02	Alameda County	139,559
Alameda County Transportation Improvement Authority ....	.50	4/01/02	3/31/22	Alameda County	113,021,021
Bay Area Rapid Transit District ^c .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	265,164,614
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/34	Contra Costa County	75,531,045
Fresno County Public Library .....	.125	4/01/99	3/31/13	Fresno County	14,868,962
Fresno County Transportation Authority .....	.50	7/01/87	6/30/27 ^f	Fresno County	61,251,809
Fresno County Zoo Authority .....	.10	4/01/05	3/31/15	Fresno County	11,664,370
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/10	Imperial County	12,092,729
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,818,451
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	689,312,318
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	689,425,974
Madera County 2006 Transportation Authority ^e .....	.50	4/01/07	3/31/27	Madera County	320,609
Marin County Transportation Authority .....	.50	4/01/05	3/31/25	Marin County	22,296,485
Mariposa County Health Care .....	.50	4/01/05	3/31/25	Mariposa County	1,092,564
Mariposa County Healthcare Authority ^b	—	7/01/00	6/30/04	Mariposa County	8,583
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	13,686,885
Nevada County Public Library .....	.125	10/01/98	9/30/18	Nevada County	1,836,809
Orange County Transportation Authority .....	.50	4/01/91	3/31/41 ^f	Orange County	272,287,278
Riverside County Transportation Commission .....	.50	7/01/89	6/30/39	Riverside County	157,092,807
Sacramento Transportation Authority .....	.50	4/01/89	3/31/39	Sacramento County	105,533,608
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/40	San Bernardino County	146,751,291
San Diego County Regional Transportation Commission ...	.50	4/01/88	3/31/48	San Diego County	247,924,303
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	37,763,441
San Francisco County Transportation Authority .....	.50	4/01/90	None	City and County of San Francisco	76,175,613
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/41 ^f	San Joaquin County	47,067,743
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	65,627,597
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/34 ^f	San Mateo County	65,628,120
Santa Barbara County Local Transportation Authority .....	.50	4/01/90	3/31/10	Santa Barbara County	32,760,075
Santa Clara County General Fund ^b	—	4/01/97	3/31/06	Santa Clara County	3,289,042
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	162,704,718
Santa Clara Valley Transportation Authority .....	.50	4/01/06	3/31/36	Santa Clara County	157,322,910
Santa Cruz County Earthquake Recovery ^b	—	4/01/91	3/31/97	Santa Cruz County	927
Santa Cruz County Public Library .....	.25	4/01/97	3/31/13	Santa Cruz County	8,539,908
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	17,231,473
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	7,432,612
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	19,858,790
Sonoma County Transportation Authority .....	.25	4/01/05	3/31/25	Sonoma County	19,555,567
Stanislaus County Public Library .....	.125	7/01/95	6/30/13	Stanislaus County	8,867,511
Tulare County ^b	—	10/01/95	12/31/97	Tulare County	15,228
Tulare County Transportation Authority ^e .....	.50	4/01/07	3/31/37	Tulare County	1,053,126
Total for county districts					\$3,746,962,389

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$37,135,150.
- b. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; 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 2006-07, BART received direct distributions of \$198,805,232 and \$66,359,382 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$33,179,691; and San Francisco Municipal Railway, \$33,179,691.

NOTE: In addition to the districts that received distributions during 2006-07, 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;
- Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06;
- 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, 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, 2002-03;
- City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2005-06;
- Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81.

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2006-07—Concluded

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
CITY DISTRICTS					
City of Arroyo Grande ^e .....	.50	4/01/07	None	Arroyo Grande (San Luis Obispo County)	\$76,759
City of Avalon Municipal Hospital & Clinic District .....	.50	10/01/00	None	Avalon (Los Angeles County)	395,861
City of Calexico Heffernan Hospital District ^d	-	10/01/92	3/31/06	Calexico (Imperial County)	73,983
City of Capitola .....	.25	4/01/05	6/30/10	Capitola (Santa Cruz County)	1,022,513
City of Clearlake Public Safety .....	.50	7/01/95	None	Clearlake (Lake County)	754,058
City of Clovis Public Safety .....	.30	4/01/00	None	Clovis (Fresno County)	4,372,625
City of Davis General Revenue .....	.50	7/01/04	12/31/10	Davis (Yolo County)	2,865,536
City of Del Rey Oaks ^e	1.00	4/01/07	3/31/12	Del Rey Oaks (Monterey County)	11,672
City of Dinuba Police & Fire Protection .....	.75	4/01/06	None	Dinuba (Tulare County)	1,565,923
City of El Cajon Public Safety Facilities .....	.50	4/01/05	3/31/15	El Cajon (San Diego County)	8,713,117
City of Farmersville .....	.50	4/01/05	None	Farmersville (Tulare County)	301,970
City of Fort Bragg Maintain City Streets .....	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	770,786
City of Grover Beach ^e .....	.50	4/01/07	None	Grover Beach (San Luis Obispo County)	24,900
City of Inglewood Vital City Services ^e .....	.50	4/01/07	None	Inglewood (Los Angeles County)	230,882
City of Laguna Beach Temporary ^e .....	.50	7/01/06	6/30/12	Laguna Beach (Orange County)	1,900,316
City of Lakeport .....	.50	4/01/05	None	Lakeport (Lake County)	811,782
City of Los Banos Public Safety .....	.50	4/01/05	None	Los Banos (Merced County)	1,746,474
City of Manteca Public Safety ^e .....	.50	4/01/07	None	Manteca (San Joaquin County)	172,078
City of Merced .....	.50	4/01/06	3/31/26	Merced (Merced County)	5,945,198
City of Montclair .....	.25	4/01/05	None	Montclair (San Bernardino County)	2,369,047
City of Morro Bay ^e .....	.50	4/01/07	None	Morro Bay (San Luis Obispo County)	33,000
City of National City ^e	1.00	10/01/06	9/30/16	National City (San Diego County)	5,077,876
City of Nevada City Street Improvements ^e .....	.50	4/01/07	3/31/23	Nevada City (Nevada County)	29,400
City of Pinole ^e .....	.50	4/01/07	None	Pinole (Contra Costa County)	73,101
City of Placerville Public Safety .....	.25	4/01/99	None	Placerville (El Dorado County)	980,115
City of Point Arena .....	.50	4/01/04	None	Point Arena (Mendocino County)	39,060
City of Porterville Public Safety, Police & Fire .....	.50	4/01/06	None	Porterville (Tulare County)	2,895,566
City of Richmond .....	.50	4/01/05	None	Richmond (Contra Costa County)	5,610,053
City of Salinas .....	.50	4/01/06	3/31/16	Salinas (Monterey County)	9,974,946
City of San Bernardino ^e .....	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	350,182
City of San Juan Bautista .....	.75	4/01/05	None	San Juan Bautista (San Benito County)	248,763
City of San Luis Obispo ^e .....	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	265,685
City of San Rafael .....	.50	4/01/06	3/31/16	San Rafael (Marin County)	6,416,071
City of Sand City General Purpose .....	.50	4/01/05	None	Sand City (Monterey County)	1,283,135
City of Santa Cruz ^d .....	.25	7/01/04	3/31/07 ^f	Santa Cruz (Santa Cruz County)	2,456,155
City of Santa Cruz Replacement ^e .....	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	412,347
City of Santa Rosa Public Safety .....	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	7,631,100
City of Scotts Valley .....	.50	4/01/06	3/31/09 ^f	Scotts Valley (Santa Cruz County)	1,024,175
City of Sebastopol Community .....	.25	4/01/05	None	Sebastopol (Sonoma County)	528,982
City of Sonora .....	.50	1/01/05	None	Sonora (Tuolumne County)	1,498,007
City of South Lake Tahoe .....	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	2,262,683
City of Stockton Public Safety .....	.25	4/01/05	None	Stockton (San Joaquin County)	9,354,791
City of Trinidad General Revenue	1.00	10/01/04	12/31/08	Trinidad (Humboldt County)	185,748
Town of Truckee Road Maintenance .....	.50	10/01/98	9/30/10	Truckee (Nevada County)	2,082,065
City of Tulare .....	.50	4/01/06	None	Tulare (Tulare County)	4,248,900
City of Ukiah .....	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,265,750
City of Visalia Public Safety .....	.25	7/01/04	None	Visalia (Tulare County)	5,177,702
City of Vista ^e .....	.50	4/01/07	3/31/37	Vista (San Diego County)	287,134
City of Watsonville ^e .....	.25	4/01/07	None	Watsonville (Santa Cruz County)	69,998
City of West Sacramento .....	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	4,669,313
City of Williams ^e .....	.50	4/01/07	3/31/13	Williams (Colusa County)	15,500
City of Willits City Road System .....	.50	10/01/03	None	Willits (Mendocino County)	748,871
City of Woodland General Revenue ^d	-	7/01/00	6/30/06	Woodland (Yolo County)	937,255
City of Woodland ^e .....	.50	10/01/06	9/30/18	Woodland (Yolo County)	1,946,753
Total for city districts					115,205,662
Grand total					\$3,862,168,051

d. The 1/2-percent City of Calexico Heffernan Hospital District tax expired March 31, 2006; the 1/4-percent City of Santa Cruz tax expired March 31, 2007, and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.

e. During the fiscal year, transactions and use taxes went into effect in 19 districts. The number of months of tax distributions they received during 2006-07 were as follows:

- Effective July 1, 2006, 10 months
- Effective October 1, 2006, 7 months
- Effective April 1, 2007, 1 month

r. Revised.

NOTE: Detail may not compute to total due to rounding.