

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2007-08

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	\$115,138,345
Alameda County Transportation Authority ^b	—	4/01/87	3/31/02	Alameda County	656,474
Alameda County Transportation Improvement Authority ....	.50	4/01/02	3/31/22	Alameda County	115,539,321
Bay Area Rapid Transit District ^c .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	270,298,590
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/34	Contra Costa County	74,455,337
Fresno County Public Library .....	.125	4/01/99	3/31/13	Fresno County	14,325,921
Fresno County Transportation Authority .....	.50	7/01/87	6/30/27	Fresno County	59,207,765
Fresno County Zoo Authority .....	.10	4/01/05	3/31/15	Fresno County	11,151,879
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/50 ^f	Imperial County	12,382,115
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,782,790
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	689,240,060
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	689,398,074
Madera County 2006 Transportation Authority ^e .....	.50	4/01/07	3/31/27	Madera County	7,707,106
Marin County Transportation Authority .....	.50	4/01/05	3/31/25	Marin County	22,336,086
Mariposa County Health Care .....	.50	4/01/05	3/31/25	Mariposa County	1,045,063
Mariposa County Healthcare Authority ^b	—	7/01/00	6/30/04	Mariposa County	41
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	14,289,621
Nevada County Public Library .....	.125	10/01/98	9/30/18	Nevada County	1,683,423
Orange County Transportation Authority .....	.50	4/01/91	3/31/41	Orange County	266,443,126
Riverside County Transportation Commission .....	.50	7/01/89	6/30/39	Riverside County	146,083,683
Sacramento Transportation Authority .....	.50	4/01/89	3/31/39	Sacramento County	101,393,180
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/40	San Bernardino County	140,802,050
San Diego County Regional Transportation Commission ...	.50	4/01/88	3/31/48	San Diego County	244,406,219
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	39,361,130
San Francisco County Transportation Authority .....	.50	4/01/90	None	City and County of San Francisco	79,607,400
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/41	San Joaquin County	45,599,725
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	68,108,413
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/33	San Mateo County	68,111,569
Santa Barbara County Local Transportation Authority .....	.50	4/01/90	3/31/40 ^f	Santa Barbara County	32,573,516
Santa Clara County General Fund ^d	—	4/01/97	3/31/06	Santa Clara County	2,640,759
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	164,724,238
Santa Clara Valley Transportation Authority .....	.50	4/01/06	3/31/36	Santa Clara County	162,862,865
Santa Cruz County Public Library .....	.25	4/01/97	None ^f	Santa Cruz County	8,353,947
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	16,879,835
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	7,195,752
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	19,249,112
Sonoma County Transportation Authority .....	.25	4/01/05	3/31/25	Sonoma County	18,849,654
Stanislaus County Public Library .....	.125	7/01/95	6/30/13	Stanislaus County	8,486,329
Tulare County ^b	—	10/01/95	12/31/97	Tulare County	16,577
Tulare County Transportation Authority ^e .....	.50	4/01/07	3/31/37	Tulare County	25,412,771
Total for county districts					\$3,767,799,862

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$39,768,154.
- 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; 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 2007-08, BART received direct distributions of \$202,632,203 and \$67,666,387 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$33,833,194; and San Francisco Municipal Railway, \$33,833,194.

NOTE: In addition to the districts that received distributions during 2007-08, 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;
- Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07;
- 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, 2007-08—Concluded**

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
CITY DISTRICTS					
City of Arroyo Grande .....	.50	4/01/07	None	Arroyo Grande (San Luis Obispo County)	\$1,826,828
City of Avalon Municipal Hospital & Clinic District .....	.50	10/01/00	None	Avalon (Los Angeles County)	399,390
City of Calexico Heffernan Hospital District ^d	—	10/01/92	3/31/06	Calexico (Imperial County)	12,082
City of Capitola .....	.25	4/01/05	12/31/17 ^r	Capitola (Santa Cruz County)	984,644
City of Ceres Public Safety ^e .....	.50	4/01/08	None	Ceres (Stanislaus County)	153,338
City of Clearlake Public Safety .....	.50	7/01/95	None	Clearlake (Lake County)	753,257
City of Clovis Public Safety .....	.30	4/01/00	9/30/08 ^f	Clovis (Fresno County)	4,187,021
City of Davis General Revenue .....	.50	7/01/04	12/31/10	Davis (Yolo County)	2,976,909
City of Delano Public Safety ^e	1.00	4/01/08	3/31/18	Delano (Kern County)	232,100
City of Del Rey Oaks	1.00	4/01/07	3/31/12	Del Rey Oaks (Monterey County)	351,326
City of Dinuba Police & Fire Protection .....	.75	4/01/06	None	Dinuba (Tulare County)	1,556,419
City of El Cajon Public Safety Facilities .....	.50	4/01/05	3/31/15	El Cajon (San Diego County)	8,573,809
City of Farmersville .....	.50	4/01/05	None	Farmersville (Tulare County)	317,078
City of Fort Bragg Maintain City Streets .....	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	842,343
City of Grover Beach .....	.50	4/01/07	None	Grover Beach (San Luis Obispo County)	537,312
City of Hollister ^e	1.00	4/01/08	3/31/13	Hollister (San Benito County)	244,174
City of Inglewood Vital City Services .....	.50	4/01/07	None	Inglewood (Los Angeles County)	4,975,349
City of Laguna Beach Temporary .....	.50	7/01/06	6/30/12	Laguna Beach (Orange County)	2,910,277
City of Lakeport .....	.50	4/01/05	None	Lakeport (Lake County)	742,748
City of Los Banos Public Safety .....	.50	4/01/05	None	Los Banos (Merced County)	1,645,167
City of Manteca Public Safety .....	.50	4/01/07	None	Manteca (San Joaquin County)	3,583,625
City of Merced .....	.50	4/01/06	3/31/26	Merced (Merced County)	5,750,675
City of Montclair .....	.25	4/01/05	None	Montclair (San Bernardino County)	2,186,730
City of Morro Bay .....	.50	4/01/07	None	Morro Bay (San Luis Obispo County)	815,423
City of National City	1.00	10/01/06	9/30/16	National City (San Diego County)	8,165,249
City of Nevada City Street Improvements .....	.50	4/01/07	3/31/23	Nevada City (Nevada County)	616,903
City of Pinole .....	.50	4/01/07	None	Pinole (Contra Costa County)	1,538,027
City of Placerville Public Safety .....	.25	4/01/99	None	Placerville (El Dorado County)	960,704
City of Point Arena .....	.50	4/01/04	None	Point Arena (Mendocino County)	42,529
City of Porterville Public Safety, Police & Fire .....	.50	4/01/06	None	Porterville (Tulare County)	2,867,172
City of Richmond .....	.50	4/01/05	None	Richmond (Contra Costa County)	6,347,845
City of Salinas .....	.50	4/01/06	3/31/16	Salinas (Monterey County)	10,222,789
City of San Bernardino .....	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	6,388,475
City of San Juan Bautista .....	.75	4/01/05	None	San Juan Bautista (San Benito County)	244,300
City of San Luis Obispo .....	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	6,036,081
City of San Rafael .....	.50	4/01/06	3/31/16	San Rafael (Marin County)	7,081,712
City of Sand City General Purpose .....	.50	4/01/05	None	Sand City (Monterey County)	1,157,381
City of Santa Cruz ^d	—	7/01/04	3/31/07	Santa Cruz (Santa Cruz County)	40,129
City of Santa Cruz Replacement .....	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	4,933,558
City of Santa Rosa Public Safety .....	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	7,368,926
City of Scotts Valley .....	.50	4/01/06	3/31/09	Scotts Valley (Santa Cruz County)	1,108,644
City of Sebastopol Community .....	.25	4/01/05	None	Sebastopol (Sonoma County)	528,589
City of Selma Public Safety ^e .....	.50	4/01/08	None	Selma (Fresno County)	118,728
City of Sonora .....	.50	1/01/05	None	Sonora (Tuolumne County)	1,488,131
City of South Lake Tahoe .....	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	2,243,022
City of Stockton Public Safety .....	.25	4/01/05	None	Stockton (San Joaquin County)	9,262,292
City of Trinidad General Revenue	1.00	10/01/04	12/31/08	Trinidad (Humboldt County)	179,584
Town of Truckee Road Maintenance .....	.50	10/01/98	12/31/28 ^r	Truckee (Nevada County)	1,966,195
City of Tulare .....	.50	4/01/06	None	Tulare (Tulare County)	4,106,886
City of Ukiah .....	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,318,917
City of Visalia Public Safety .....	.25	7/01/04	None	Visalia (Tulare County)	4,969,138
City of Vista .....	.50	4/01/07	3/31/37	Vista (San Diego County)	5,673,752
City of Watsonville .....	.25	4/01/07	None	Watsonville (Santa Cruz County)	1,417,402
City of West Sacramento .....	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	4,997,511
City of Williams .....	.50	4/01/07	3/31/13	Williams (Colusa County)	369,657
City of Willits City Road System .....	.50	10/01/03	None	Willits (Mendocino County)	800,162
City of Woodland General Revenue ^d	—	7/01/00	6/30/06	Woodland (Yolo County)	6,101
City of Woodland .....	.50	10/01/06	9/30/18	Woodland (Yolo County)	4,064,653
Total for city districts					\$156,189,169
Grand total					\$3,923,989,031

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 4 districts. The number of months of tax distributions they received during 2007-08 were as follows:

Effective April 1, 2008, 1 month

r. Revised.

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