



**STATE BOARD OF EQUALIZATION  
STAFF LEGISLATIVE BILL ANALYSIS**

Date Introduced:	<b>02/21/03</b>	Bill No:	<b>AB 1412</b>
Tax:	<b>Transactions and Use</b>	Author:	<b>Wolk, et al</b>
Board Position:		Related Bills:	<b>AB 160 (Salinas) ACA 7 (Dutra) ACA 9 (Levine) SB 402 (Florez) SB 566 (Scott) SCA 2 (Torlakson)</b>

**BILL SUMMARY**

This bill would authorize the cities of American Canyon, Arleta, Benicia, Beverly Hills, Calistoga, Colton, Dixon, Fairfield, Fontana, Lake View Terrace, Los Angeles, Mission Hills, Napa, North Hills, North Hollywood, Pacoima, Panorama City, Petaluma, Rialto, Rio Vista, San Bernardino, San Fernando, Santa Rosa, St. Helena, Suisun City, Sun Valley, Sylmar, Vacaville, Vallejo, Van Nuys, Winters, and Yountville to levy a transactions and use tax at a rate of 0.25 or 0.50 percent, subject to two-thirds approval by the city councils, and either a two-thirds or majority voter approval, as determined by the ordinance proposing the tax and establishing how the revenues will be spent. (*Note: some of the communities named in this bill are not incorporated cities.*)

**ANALYSIS**

**Current Law**

The **Bradley-Burns Uniform Local Sales and Use Tax Law** (Part 1.5, Division 2 of the Revenue and Taxation Code) authorizes counties and cities to impose a local sales and use tax. The tax rate is fixed at 1.25 percent of the sales price of tangible personal property sold at retail in the county, or purchased outside the county for use in the county. All counties within California have adopted ordinances under the terms of the Bradley-Burns Law and levy the 1.25 percent local tax.

Under the Bradley-Burns Law, the 0.25 percent tax rate is earmarked for county transportation purposes, and 1 percent may be used for general purposes. Cities are authorized to impose a sales and use tax at a rate of up to 1 percent, which is credited against the county rate so that the combined local tax rate under the Bradley-Burns Law does not exceed 1.25 percent.

Under the **Transactions and Use Tax Law** (Parts 1.6 and 1.7, Division 2 of the Revenue and Taxation Code), counties are additionally authorized to impose a transactions and use tax at a rate of 0.25 percent, or multiple thereof, if the ordinance imposing that tax is approved by the voters. Under all sections of the Transactions and Use Tax Law, the maximum allowable combined rate of transactions and use taxes

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levied in any county may not exceed 1.50 percent, with the exception of the City and County of San Francisco and the County of San Mateo, whose combined rates may not exceed 1.75 and 2 percent, respectively.

Section 7285 of the Transactions and Use Tax Law allows counties to levy a transactions and use tax at a rate of 0.25 percent, or multiple thereof, for general purposes with the approval of a majority of the voters. Section 7285.5 permits the board of supervisors of any county to levy a transactions and use tax at a rate of 0.25 percent, or multiple thereof, for specific purposes with the approval of two-thirds of the voters.

Section 7286.59 allows counties to levy a transactions and use tax at a rate of 0.125 or 0.25 percent for purposes of funding public libraries, upon two-thirds voter approval. Finally, Section 7288.1 also allows counties to establish a Local Public Finance Authority to adopt an ordinance to impose a transactions and use tax at a rate of 0.25 percent, or multiple thereof, for purposes of funding drug abuse prevention, crime prevention, health care services, and public education upon two-thirds voter approval.

As previously stated, Sections 7285, 7285.5, 7286.59, and 7288.1, authorize counties to levy transactions and use taxes under specified conditions. There is no such authority for cities to impose these taxes. Any city desiring to impose a transactions and use tax must seek special enabling legislation from the California legislature.

The following cities, through specific legislation, have received authorization to impose a transactions and use tax: Avalon, Calexico, Clearlake, Clovis, Davis, Fort Bragg, Fresno (and its sphere of influence), Lakeport, Madera, North Lake Tahoe (within boundaries established in legislation), Placerville, Point Arena, Redding, Salinas, Sebastopol, Town of Truckee, Ukiah, Visalia, West Sacramento, Willits, Woodland, and the Town of Yucca Valley. Currently, only the cities of Avalon, Calexico, Clearlake, Clovis, Placerville, Sebastopol (effective April 1, 2003), the Town of Truckee, West Sacramento (effective April 1, 2003), and Woodland are imposing a tax. The City of Fresno (and its sphere of influence) had imposed a tax for the period 7/1/93 through 3/21/96; however, this tax ceased to be operative, as it was declared unconstitutional [*Howard Jarvis Taxpayers' Association V. Fresno Metropolitan Projects Authority* (1995)].

The Board performs all functions in the administration and operations of the ordinances imposing the Bradley-Burns Uniform Local Sales and Use Tax and the Transactions and Use Taxes and all local jurisdictions imposing these local taxes are required to contract with the Board for administration of these taxes.

### **Proposed Law**

This bill would add Chapter 2.66 (commencing with Section 7286.27) to Part 1.7 of Division 2 of the Revenue and Taxation Code to authorize a qualified city to impose a transactions and use tax at a rate of 0.25 or 0.50 percent, upon two-thirds approval by the city council, and either a two-thirds or a majority approval of the voters. The

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ordinance proposing the tax would establish how the revenues would be expended and, therefore, determine the vote requirement. This bill defines a “qualified city” as the City of American Canyon, the City of Arleta, the City of Benicia, the City of Beverly Hills, the City of Calistoga, the City of Colton, the City of Dixon, the City of Fairfield, the City of Fontana, the City of Lake View Terrace, the City of Los Angeles, the City of Mission Hills, the City of Napa, the City of North Hills, the City of North Hollywood, the City of Pacoima, the City of Panorama City, the City of Petaluma, the City of Rialto, the City of Rio Vista, the City of San Bernardino, the City of San Fernando, the City of Santa Rosa, the City of St. Helena, the City of Suisun City, the City of Sun Valley, the City of Sylmar, the City of Vacaville, the City of Vallejo, the City of Van Nuys, the City of Winters, and the City of Yountville. The tax would be levied pursuant to existing law regarding transactions and use taxes (Part 1.6, commencing with Section 7251). This bill also includes findings and declarations that a special law is necessary because of the uniquely difficult fiscal pressures being experienced by these cities in providing essential services and funding for city programs and operations.

### Background

Several bills were passed during the 2002 legislative year that authorized cities to impose transactions and use taxes.

**AB 7 (Ch. 330, Stats. 2002)** authorizes the City of Davis to impose a transactions and use tax rate at a rate of 0.25 or 0.50 percent, subject to two-thirds or majority voter approval, depending on how the revenues will be spent.

**AB 902 (Ch. 331, Stats. 2002)** authorizes the cities of Clearlake, Fort Bragg, Point Arena, Ukiah, and Willits, subject to two-thirds voter approval, to levy a transactions and use tax at a rate of 0.25 percent, or multiple thereof, not to exceed to 1 percent, for funding of the cities' road systems.

**AB 2061(Ch. 338, Stats. 2002)** authorizes the City of Salinas, subject to two-thirds voter approval, to levy a transactions and use tax rate of 0.25 percent, for expenditure on identifiable capital facilities, furnishings, and equipment.

**AB 2758 (Ch. 346, Stats. 2002)** authorizes the City of Visalia, subject to two-thirds voter approval, to levy a transactions and use tax at a rate of 0.25 percent, for the improvement of public safety, fire, and law enforcement services.

**SB 1889, (Ch. 119, Stats. 2002)** authorizes the City of Redding, subject to majority voter approval, to levy a transactions and use tax at a rate of 0.25 percent, for general governmental purposes.

### COMMENTS

1. **Sponsor and purpose.** This bill is sponsored by the authors to enable the cities named in this bill to raise additional revenues for essential services and funding for city programs and operations.

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2. **Some of the communities named in this bill are not incorporated cities.** Certain communities named in this bill are not cities pursuant to Title 4 (commencing with Section 34000) and Title 5 (commencing with Section 50001) of the Government Code. Those communities are Arleta, Lake View Terrace, Mission Hills, North Hills, North Hollywood, Pacoima, Panorama City, Sun Valley, Sylmar, and Van Nuys. These communities are subdivisions within the City of Los Angeles. Retailers with business addresses in these communities are assigned the tax area code of the City of Los Angeles. Accordingly, all of the Bradley-Burns local tax from businesses located in these communities is allocated to the City of Los Angeles.

The author's office stated that they were not aware that these communities were not cities, and indicated that the bill would be amended to delete such communities from the bill.

3. **The tax rate imposed by a city limits the total transactions and use tax rate imposed within the county.** As previously stated, the Transactions and Use Tax Law places a limit on the total transactions and use tax rate that may be levied within a county. The maximum allowable rate is 1.50 percent, except in the City and County of San Francisco and the County of San Mateo, which through special legislation, may not exceed 1.75 and 2 percent, respectively. Therefore, any transactions and use tax imposed in a city counts against the 1.50 percent rate limitation, thus restricting the transactions and use tax rate that may be imposed in a county.

The cities named in this bill are located within the counties of Los Angeles, Napa, San Bernardino, Solano, Sonoma, and Yolo. The cities located within Los Angeles County are Beverly Hills, Los Angeles, and San Fernando. Los Angeles County imposes two transactions and use taxes for a total county-wide transactions and use tax rate of 1 percent. The combined state and local tax rate throughout Los Angeles County, with the exception of the City of Avalon, is 8.25 percent. The City of Avalon imposes a 0.50 percent (1/2 percent) transactions and use tax, for a total combined state and local tax rate within the City of Avalon of 8.75 percent. Because the City of Avalon imposes a 0.50 percent (1/2 percent) tax and Los Angeles County imposes a countywide 1 percent tax, Los Angeles County has reached the maximum allowable rate of 1.50 percent and, therefore, is prohibited from imposing any additional countywide transactions and use taxes.

The cities located within Napa County are American Canyon, Calistoga, Napa, St. Helena, and Yountville. Napa County imposes a countywide transactions and use tax of 0.50 percent (1/2 percent) for a total combined state and local tax rate of 7.75 percent. Thus, if Napa County wished to levy an additional countywide transactions and use tax, it would currently be limited to a rate of 1 percent.

San Bernardino County includes the cities of Colton, Fontana, Rialto, and San Bernardino. San Bernardino imposes a transactions and use tax of 0.50 percent (1/2 percent) for a total combined state and local tax of 7.75 percent. Thus, if San Bernardino County wished to levy an additional countywide transactions and use tax, it would currently be limited to a rate of 1 percent.

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The cities located within Solano County are Benicia, Dixon, Fairfield, Rio Vista, Suisun City, Vacaville, and Vallejo. Solano County imposes a countywide transactions and use tax of 0.125 percent (1/8 percent) for a total combined state and local tax of 7.375 percent. Thus, if Solano County wished to levy an additional countywide transactions and use tax, it would currently be limited to a rate of 1.375 percent.

Sonoma County includes the cities of Petaluma and Santa Rosa. Sonoma County imposes a countywide transactions and use tax of 0.25 percent (1/4 percent). The total combined state and local tax rate throughout Sonoma County, with the exception of the City of Sebastopol, is 7.50 percent. The City of Sebastopol began imposing an 0.125 percent (1/8 percent) transactions and use tax, effective April 1, 2003. The total combined state and local tax rate within the City of Sebastopol is 7.625 percent. Because the City of Sebastopol imposes a rate of 0.125 percent (1/8 percent) and Sonoma County imposes a countywide rate of 0.25 percent (1/4 percent), Sonoma County is limited to imposing an additional countywide transactions and use tax rate of 1.125 percent.

The City of Winters is located within Yolo County. Yolo County imposes no countywide transactions and use tax. Therefore, the combined state and local tax rate throughout Yolo County, with the exception of the cities of West Sacramento and Woodland, is 7.25 percent. The cities of West Sacramento (effective April 1, 2003) and Woodland impose a transactions and use tax at a rate of 0.50 percent (1/2 percent), so the total combined state and local tax rate in both of these cities is 7.75 percent. Because the cities of West Sacramento and Woodland each impose a tax of 0.50 percent (1/2 percent), Yolo County is limited to imposing a countywide transactions and use tax rate of 1 percent.

4. **The Board's administrative costs, in some instances, would exceed the cap, and result in the General Fund subsidizing the tax.** The Board's total administrative costs are driven by the workload involved in processing returns and are relatively fixed. As originally enacted, Revenue and Taxation Code Section 7273 set specific rates by which the Board would be reimbursed for its costs. Beginning with the 1993-1994 Budget Year, the section was amended to require the Board to recover its full administrative costs. The section was subsequently amended again to require, beginning with the 1998-1999 Budget Year, the Board to cap administrative costs based on the lesser of the ration during the first full year the tax is in effect, or a predetermined amount based on the tax rate and applied to the revenues generated in the taxing jurisdiction. The maximum administrative costs for a district imposing a transaction and use tax of 0.25 percent (1/4 percent) is capped at 3 percent of the revenue generated, while the maximum for a tax of 0.50 percent (1/2 percent) or greater is capped at 1.5 percent.

Based on the projected revenues (see Revenue Estimate), if some of cities named in this bill were to impose a tax, it is expected that the administrative costs would exceed the cap. This means that the General Fund must make up the difference between the costs incurred by the Board and the amount the Board is permitted to charge. The cities for which it is anticipated that the administrative costs would

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exceed the cap are Calistoga, Rio Vista, Suisun City, Winters, and Yountville (see Cost Estimate).

The Board's 2002-03 estimated base assessment of administrative costs to special taxing jurisdictions range between \$11,000 (City of Avalon Municipal Hospital and Clinic) and \$6.5 million (Los Angeles County Transportation Commission).

There are several special taxing jurisdictions where the administrative costs exceed the cap. As previously stated, because the Board is limited in the amount it may charge special taxing jurisdictions, any deficit that results from administration costs exceeding the amount the Board may charge would come out of the General Fund. For 2002-03, it is estimated that the General Fund will absorb approximately \$1.1 million as a result of the cap limitations on administrative costs.

5. **Erosion of Uniformity of the Bradley-Burns System.** As previously noted, the Bradley-Burns Uniform Local Sales and Use Tax Law was enacted to levy a single rate statewide and eliminate the balkanization of tax rates that had existed in the ten years prior to its enactment. The plethora of city-wide taxes previously enacted and proposed in this bill would further accelerate the slide back to the pre-Bradley-Burns era. Merchants who ship their goods around the state are faced with an ever-more-confusing set of tax rates and questions about whether or not they have to collect the taxes involved. The administrative burdens and costs for California retailers are thus multiplied.
6. **Related Legislation.** Two bills also introduced in 2003 would authorize a city and a special district to impose a transactions and use tax. **AB 160 (Salinas)** would authorize the City of Soledad, with the approval of two-thirds of the voters, to levy a 0.25 or 0.50 percent transactions and use tax for the purpose of funding identifiable capital facilities, furnishings, and equipment. **SB 402 (Florez)** would authorize the Coalinga-Huron Recreation and Park District, with the approval of two-thirds of the voters, to levy a transactions and use tax at a rate of not less than 0.25 percent, but not to exceed 0.50 percent, for funding of essential park and recreation services.

**SB 566 (Scott)** would provide that, with respect to Los Angeles County, the combined rate of transactions and use taxes may not exceed 2 percent.

Finally, three bills introduced in 2003 would place on the ballot a constitutional amendment to change the voter approval requirement for special taxes. **ACA 7 (Dutra)** would constitutionally authorize local transportation agencies and regional transportation agencies, with the approval of 55 percent of the voters in the jurisdiction, to impose a transactions and use tax for a period of 20 to 30 years, as specified, at a rate of 0.50 percent to be used exclusively for transportation purposes. **ACA 9 (Levine)** would constitutionally authorize a city, county, or special district to impose, extend, or increase a general tax with a two-thirds approval of the voters, and with respect to a special tax, with a majority approval of the voters. **SCA 2 (Torlakson)** would constitutionally authorize cities, counties, cities and counties, and regional transportation agencies, with the approval of a majority of the voters in the jurisdiction, to impose a transactions and use tax to be used exclusively for funding transportation projects and services and related smart growth planning. The Board voted to support SCA 2.

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**COST ESTIMATE**

This bill does not increase administrative costs to the Board because it only authorizes the cities named to impose a tax. However, if the cities passed the required ordinances, they would be required to contract with the Board to perform functions related to the ordinances, and reimburse the Board for their preparation costs as well as the ongoing costs for the Board's services in actually administering the ordinances.

Based on the Board's experience with similar special-purpose taxes, it is estimated that the one-time preparatory costs could range between \$15,000 and \$40,000. This one-time preparatory cost is not subject to the cap restriction under Revenue and Taxation Code Section 7273. However, the estimated ongoing administrative costs are subject to the cap. For the cities named in this bill, the ongoing administrative costs assessed to these cities could not exceed the following amounts for the various tax rates:

**American Canyon** - \$8,910 for the 0.25 percent rate (3% X \$297,000) and 0.50 percent (1.5% X \$594,000);

**Benicia** - \$24,750 for the 0.25 percent rate (3% X \$825,000) and 0.50 percent (1.5% X \$1,651,000);

**Beverly Hills** - \$120,420 for the 0.25 percent rate (3% X \$4,014,000) and 0.50 percent (1.5% X \$8,027,000);

**Calistoga** - \$4,530 for the 0.25 percent rate (3% X \$151,000) and 0.50 percent (1.5% X \$302,000);

**Colton** - \$44,940 for the 0.25 percent rate (3% X \$1,498,000) and 0.50 percent (1.5% X \$2,996,000);

**Dixon** - \$20,490 for the 0.25 percent rate (3% X \$683,000) and 0.50 percent (1.5% X \$1,365,000);

**Fairfield** - \$104,160 for the 0.25 percent rate (3% X \$3,472,000) and 0.50 percent (1.5% X \$6,944,000);

**Fontana** - \$89,670 for the 0.25 percent rate (3% X \$2,989,000) and 0.50 percent (1.5% X \$5,978,000);

**Los Angeles** - \$2,363,565 for the 0.25 percent rate (3% X \$78,786,000) and 0.50 percent (1.5% X \$157,571,000);

**Napa** - \$69,870 for the 0.25 percent rate (3% X \$2,329,000) and 0.50 percent (1.5% X \$4,659,000);

**Petaluma** - \$70,230 for the 0.25 percent rate (3% X \$2,341,000) and 0.50 percent (1.5% X \$4,683,000);

**Rialto** - \$52,470 for the 0.25 percent rate (3% X \$1,749,000) and 0.50 percent (1.5% X \$3,498,000);

**Rio Vista** - \$5,550 for the 0.25 percent rate (3% X \$185,000) and 0.50 percent (1.5% X \$370,000);

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**San Bernardino** - \$188,400 for the 0.25 percent rate (3% X \$6,280,000) and 0.50 percent (1.5% X \$12,561,000);

**San Fernando** - \$29,880 for the 0.25 percent rate (3% X \$996,000) and 0.50 percent (1.5% X \$1,992,000);

**Santa Rosa** - \$200,580 for the 0.25 percent rate (3% X \$6,686,000) and 0.50 percent (1.5% X \$13,372,000);

**St. Helena** - \$13,980 for the 0.25 percent rate (3% X \$466,000) and 0.50 percent (1.5% X \$933,000);

**Suisun City** - \$5,910 for the 0.25 percent rate (3% X \$197,000) and 0.50 percent (1.5% X \$395,000);

**Vacaville** - \$77,940 for the 0.25 percent rate (3% X \$2,598,000) and 0.50 percent (1.5% X \$5,197,000);

**Vallejo** - \$81,060 for the 0.25 percent rate (3% X \$2,702,000) and 0.50 percent (1.5% X \$5,403,000);

**Winters** - \$1,410 for the 0.25 percent rate (3% X \$47,000) and 0.50 percent (1.5% X \$93,000); and,

**Yountville** - \$2,970 for the 0.25 percent rate (3% X \$99,000) and 0.50 percent (1.5% X \$198,000).

As noted in Comment 4, for Calistoga, Rio Vista, Suisun City, Winters and Yountville, it is possible that the administrative costs could exceed the cap, resulting in the General Fund subsidizing the difference.

**REVENUE ESTIMATE**

**Background, Methodology, and Assumptions**

This bill defines a "qualified city"\* as the following:

- |                                      |                                    |                               |
|--------------------------------------|------------------------------------|-------------------------------|
| 1. City of American Canyon           | <u>12. City of Mission Hills</u>   | 23. City of Santa Rosa        |
| <u>2. City of Arleta</u>             | 13. City of Napa                   | 24. City of St. Helena        |
| 3. City of Benicia                   | <u>14. City of North Hills</u>     | 25. City of Suison City       |
| 4. City of Beverly Hills             | <u>15. City of North Hollywood</u> | <u>26. City of Sun Valley</u> |
| 5. City of Calistoga                 | <u>16. City of Pacoima</u>         | <u>27. City of Sylmar</u>     |
| 6. City of Colton                    | 17. City of Panorama City          | 28. City of Vacaville         |
| 7. City of Dixon                     | 18. City of Petuluma               | 29. City of Vallejo           |
| 8. City of Fairfield                 | 19. City of Rialto                 | <u>30. City of Van Nuys</u>   |
| 9. City of Fontana                   | 20. City of Rio Vista              | 31. City of Winters           |
| <u>10. City of Lake View Terrace</u> | 21. City of San Bernardino         | 32. City of Yountville        |
| 11. City of Los Angeles              | 22. City of San Fernando           |                               |

\*The underlined communities are not incorporated cities, and therefore, do not have authority to levy transactions and use taxes.

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Taxable sales for the incorporated cities during the 2001-02 fiscal year are as follows:

<b>City of</b>	<b>Taxable Sales 2001-02 <u>(in thousands)</u></b>	<b>City of</b>	<b>Taxable Sales 2001-02 <u>(in thousands)</u></b>
American Canyon	\$ 118,862	Rialto	\$ 699,662
Benicia	330,109	Rio Vista	73,945
Beverly Hills	1,605,414	San Bernardino	2,512,173
Calistoga	60,451	San Fernando	398,422
Colton	599,182	Santa Rosa	2,674,417
Dixon	273,054	St. Helena	186,592
Fairfield	1,388,892	Suisun City	78,986
Fontana	1,195,505	Vacaville	1,039,380
Los Angeles	31,514,208	Vallejo	1,080,689
Napa	931,710	Winters	18,660
Petaluma	936,528	Yountville	39,563

**Revenue Summary**

A transactions and use tax in the following cities would raise the following amounts annually.

<b>City of</b>	<b>Rate/Revenue <u>(in thousands)</u></b>		<b>City of</b>	<b>Rate/Revenue <u>(in thousands)</u></b>	
	<b><u>0.25%</u></b>	<b><u>0.50%</u></b>		<b><u>0.25%</u></b>	<b><u>0.50%</u></b>
American Canyon	\$ 297	\$ 594	Rialto	\$ 1,749	\$ 3,498
Benicia	825	1,651	Rio Vista	185	370
Beverly Hills	4,014	8,027	San Bernardino	6,280	12,561
Calistoga	151	302	San Fernando	996	1,992
Colton	1,498	2,996	Santa Rosa	6,686	13,372
Dixon	683	1,365	St. Helena	466	933
Fairfield	3,472	6,944	Suisun City	197	395
Fontana	2,989	5,978	Vacaville	2,598	5,197
Los Angeles	78,786	157,571	Vallejo	2,702	5,403
Napa	2,329	4,659	Winters	47	93
Petaluma	2,341	4,683	Yountville	99	198

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**Attachment 1**  
**California Sales, Transactions and Use Tax Rates by County**  
**Effective 01/01/02**

<b>01 Alameda</b>	
State	6.00
Local	1.25
ACTA#	0.50
ACTI#	0.50
BART	0.50
	<hr/>
	8.25

<b>02 Alpine</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>03 Amador</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>04 Butte</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>05 Calaveras</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>06 Colusa</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>07 Contra Costa</b>	
State	6.00
Local	1.25
CCTA	0.50
BART	0.50
	<hr/>
	8.25

<b>08 Del Norte</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>09 El Dorado</b>	
State	6.00
Local	1.25
PLPS*	0.25
	<hr/>
	7.50

<b>10 Fresno</b>	
State	6.00
Local	1.25
FCTA	0.50
FCPL	0.125
CCPS*	0.30
	<hr/>
	8.175

<b>11 Glenn</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>12 Humboldt</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>13 Imperial</b>	
State	6.00
Local	1.25
IMTA	0.50
CXHD*	0.50
	<hr/>
	8.25

<b>14 Inyo</b>	
State	6.00
Local	1.25
INRC	0.50
	<hr/>
	7.75

<b>15 Kern</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>16 Kings</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>17 Lake</b>	
State	6.00
Local	1.25
CLPS*	0.50
	<hr/>
	7.75

<b>18 Lassen</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>19 Los Angeles</b>	
State	6.00
Local	1.25
LATC	0.50
LACT	0.50
AMHC*	0.50
	<hr/>
	8.75

<b>20 Madera</b>	
State	6.00
Local	1.25
MCTA	0.50
	<hr/>
	7.75

<b>21 Marin</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>22 Mariposa</b>	
State	6.00
Local	1.25
MCHA	0.50
	<hr/>
	7.75

<b>23 Mendocino</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>24 Merced</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>25 Modoc</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>26 Mono</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>27 Monterey</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>28 Napa</b>	
State	6.00
Local	1.25
NCFP	0.50
	<hr/>
	7.75

<b>29 Nevada</b>	
State	6.00
Local	1.25
NVPL	0.125
TRSR*	0.50
	<hr/>
	7.875

<b>30 Orange</b>	
State	6.00
Local	1.25
OCTA	0.50
	<hr/>
	7.75

<b>31 Placer</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>32 Plumas</b>	
State	6.00
Local	1.25
	<hr/>
	7.25

<b>33 Riverside</b>	
State	6.00
Local	1.25
RCTC	0.50
	<u>7.75</u>

<b>34 Sacramento</b>	
State	6.00
Local	1.25
STAT	0.50
	<u>7.75</u>

<b>35 San Benito</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>36 San Bernardino</b>	
State	6.00
Local	1.25
SBER	0.50
	<u>7.75</u>

<b>37 San Diego</b>	
State	6.00
Local	1.25
SDTC	0.50
	<u>7.75</u>

<b>38 San Francisco</b>	
State	6.00
Local	1.25
SFTA	0.50
SFPF	0.25
BART	0.50
	<u>8.50</u>

<b>39 San Joaquin</b>	
State	6.00
Local	1.25
SJTA	0.50
	<u>7.75</u>

<b>40 San Luis Obispo</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>41 San Mateo</b>	
State	6.00
Local	1.25
SMTA	0.50
SMCT	0.50
	<u>8.25</u>

<b>42 Santa Barbara</b>	
State	6.00
Local	1.25
SBAB	0.50
	<u>7.75</u>

<b>43 Santa Clara</b>	
State	6.00
Local	1.25
SCCT	0.50
SCGF	0.50
	<u>8.25</u>

<b>44 Santa Cruz</b>	
State	6.00
Local	1.25
SCMT	0.50
SZPL	0.25
	<u>8.00</u>

<b>45 Shasta</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>46 Sierra</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>47 Siskiyou</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>48 Solano</b>	
State	6.00
Local	1.25
SLPL	0.125
	<u>7.375</u>

<b>49 Sonoma</b>	
State	6.00
Local	1.25
SCOS	0.25
	<u>7.50</u>

<b>50 Stanislaus</b>	
State	6.00
Local	1.25
STCL	0.125
	<u>7.375</u>

<b>51 Sutter</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>52 Tehama</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>53 Trinity</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>54 Tulare</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>55 Tuolumne</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>56 Ventura</b>	
State	6.00
Local	1.25
	<u>7.25</u>

<b>57 Yolo</b>	
State	6.00
Local	1.25
WOGT*	0.50
	<u>7.75</u>

<b>58 Yuba</b>	
State	6.00
Local	1.25
	<u>7.25</u>

#ACTA expired 3/31/02 and ACTI became operative 4/1/02. The tax rate remained unchanged at 8.25%. The tax in this district is not imposed throughout the county; it is a citywide tax. The county total includes the citywide district tax.