



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

| | | | |
|-----------------|-----------------------------|----------------|--|
| Date Amended: | Enrolled | Bill No: | SB 566 |
| Tax: | Transactions and Use | Author: | Scott |
| Board Position: | | Related Bills: | SB 402 (Florez) SCA 2 (Torlakson) AB 160 (Salinas) AB 1412 (Wolk) ACA 7 (Dutra) ACA 14 (Steinberg) ACA 15 (Wiggins) |

BILL SUMMARY

This bill would do the following: (1) increase the combined rate of all transactions and use taxes imposed in any county from 1.5 percent to 2 percent; (2) authorize cities to impose a transactions and use tax for general purposes at a rate of 0.25 percent or a multiple thereof, with the approval of a majority of the voters; and (3) authorize cities to impose a transactions and use tax for special purposes at a rate of 0.25 percent or a multiple thereof, with the approval of two-thirds of the voters.

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 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 and cities 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 city and county general purposes. Cities are also authorized to impose a local sales and use tax 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 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 the Transactions and Use Tax Law, the **current maximum allowable combined rate of transactions and use taxes 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

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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.

As previously stated, Sections 7285 and 7285.5 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. However, only the cities of Avalon, Calexico, Clearlake, Clovis, Placerville, Sebastopol, the Town of Truckee, West Sacramento, 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 tax ordinances under the Transactions and Use Tax Law. All local jurisdictions imposing these taxes are required to contract with the Board for administration of such taxes.

Proposed Law

This bill would amend Section 7251.1 of the Transactions and Use Tax Law to provide that the combined rate of transactions and use taxes imposed in any county may not exceed 2 percent.

This bill would add Chapter 2.3 (commencing with Section 7285.9) to Part 1.7 of Division 2 of the Transactions and Use Tax Law to provide the following:

- Authorize a city to levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.25 percent, or multiple thereof, if the ordinance proposing the tax is approved by a two-thirds vote of the governing body and a majority vote of the qualified voters of the city.
- Authorize a city to levy, increase, or extend a transactions and use tax for special purposes at a rate of 0.25 percent, or multiple thereof, if the ordinance proposing the tax is approved by a two-thirds vote of the governing body and a two-thirds vote of the qualified voters of the city.
- Provide that any transactions and use taxes imposed under this part must conform to Part 1.6 of the Transactions and Use Tax Law (commencing with Section 7251).

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- Provide that the authority of a city to impose a transactions and use tax under this part is in addition to any authority under Chapters 2.6 through 2.99 of the Transactions and Use Tax Law.
- Provide that any transactions and use taxes imposed under this part is subject to the combined rate limitation in Section 7251.1 of the Transactions and Use Tax Law.

This bill would repeal Sections 7251.3 and 7251.4 of the Transactions and Use Tax Law that authorize the City and County of San Francisco (§7251.3) and the County of San Mateo (§ 7251.4) to impose a maximum combined transactions and use tax rate of 1.75 percent and 2 percent, respectively.

Finally, this bill would make conforming changes to Sections 7285 and 7285.5 of the Transactions and Use Tax Law.

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 1/4 or 1/2 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 1/4 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 1/4 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 1/4 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 1/4 percent, for general governmental purposes.

Currently, there are 22 cities that, through special legislation, have gained authorization to impose transactions and use taxes. However, only 9 cities (Avalon, Calexico, Clearlake, Clovis, Placerville, Sebastopol, the Town of Truckee, West Sacramento, and Woodland) have received voter approval and are actually imposing a tax.

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COMMENTS

1. **Sponsor and purpose.** This bill is sponsored by the author in an effort to allow counties and cities to raise additional revenues to support local programs and services.
2. **Key amendments.** The **September 9, 2003 amendments:** (1) adopted Board staff suggested recommendation to increase the maximum combined rate of all transactions and use taxes imposed in any county from 1.5 percent to 2 percent; and (2) added language to authorize cities to impose a transactions and use tax for general or special purposes. The **June 16, 2003 amendments** added intent language providing that the increase to the maximum combined rate limitation in Los Angeles County from 1.5 percent to 2 percent be used to fund public safety projects and trauma centers. The **May 6, 2003 amendments** addressed technical concerns raised in the previous Board staff analysis. These amendments: (1) deleted the reference "in a district, as defined in Section 7252" from Section 7251.1; (2) moved the provisions that increased the maximum combined rate in Los Angeles County from the newly created Section 7251.5 to the existing Section 7251; and (3) deleted provisions that provided an alternative to Sections 7285 and 7285.5, whereby a countywide transactions and use tax could be levied pursuant to a county initiative for general purposes or special purposes, as long as certain requirements were met.
3. **A maximum combined transactions and use tax rate of 2 percent for all counties would provide uniformity.** The previous version of this bill increased the combined transactions and use tax rate for Los Angeles County only. In a previous analysis, Board staff recommended that, since several counties are close to the 1.5 percent cap and cities are seeking legislation to impose additional transactions and use taxes which will limit the tax rate imposed by the county, why not increase the cap to 2 percent for all counties.

Currently, there are 24 counties (Alameda, Contra Costa, Fresno, Imperial, Inyo, Los Angeles, Madera, Mariposa, Napa, Nevada, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, and Stanislaus) for which one or more transactions and use taxes are being imposed countywide. Also, there are 3 counties (El Dorado, Lake, and Yolo) for which no countywide transactions and use tax is being imposed, but where a city in the county is imposing a transactions and use tax. A transactions and use tax imposed by a city limits the transactions and use tax imposed by the county.

As previously stated, there are 22 cities that have gained authorization to impose transactions and use taxes; but, only 9 have received voter approval and are actually imposing a tax.

Therefore, since several counties have more than one transactions and use taxes and cities are attempting to gain authorization to impose transactions and use taxes, extending the cap to 2 percent for all counties will provide uniformity. This will eliminate each county seeking legislation to increase the rate limitation in their county.

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4. **Cities would no longer need special legislation to impose transactions and use taxes.** This bill would extend the authority that exists for counties to impose transactions and use taxes for general or special purposes to cities. Cities would no longer need to seek special enabling legislation from the California Legislature to impose transactions and use taxes. As previously stated, 22 cities have, through special legislation, gained authorization to impose transactions and use taxes. This year, three bills (SB 402, AB 160, and AB 1412) were introduced to authorize cities to impose transactions and use taxes (see comment 6). AB 1412 would have authorized a total of 50 cities to impose transactions and use taxes.

This bill would provide cities with the same authority as counties and eliminate all of this special "city" legislation.

5. **The Board's administrative costs, in some instances, might exceed the cap, and result in the General Fund subsidizing the cap.** 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 ratio 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 transactions 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.

The Board's 2002-03 estimated assessment of administrative costs to special taxing jurisdictions range from a low of \$11,000 (City of Avalon Municipal Hospital and Clinic) to a high of \$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 difference that results from administration costs exceeding the amount the Board may charge would be paid by 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. Of this amount, there are 14 special taxing jurisdictions (STJ's) for which administrative costs exceed the cap. Of the 14 STJ's, only four are city STJ's. And of these four cities, approximately \$19,382 accounts for the \$1.1 million General Fund subsidy. It should be noted that, even though the amount of \$19,382 is small in relation to the total General Fund subsidy of \$1.1 million, with more cities getting voter approval to impose transactions and use taxes, this amount absorbed by the General Fund could increase.

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6. Related Legislation. Five bills introduced in 2003 would place on the ballot a constitutional amendment to change the voter approval requirement for transactions and use taxes. None of these measures passed the Legislature this year. **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 14 (Steinberg)** would constitutionally authorize local governments, with the approval of 55 percent of the voters, to impose a transactions and use tax to fund local infrastructure projects, including general infrastructure, construction of emergency shelters and affordable housing, conservation of agricultural and open-space land, and neighborhood improvements. **ACA 15 (Wiggins)** would constitutionally authorize local governments, with the approval of a majority of the voters, to impose a transactions and use tax to fund local public safety departments, as defined.

SCA 2 (Torlakson) would constitutionally authorize counties, cities and counties, local transportation authorities, 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. **SCA 11 (Alarcon)** would constitutionally authorize local governments, with the approval of a majority of the voters, to impose a transactions and use tax or to incur indebtedness in the form of general obligation bonds to fund infrastructure projects, including construction of affordable housing for persons of very low, low, and moderate income, transportation enhancement activities, acquisition of land for open-space use, and other general infrastructure needs.

Additionally, two bills introduced in 2003 would authorize cities to impose a transactions and use tax. **SB 402 (Florez)** would authorize the City of Coalinga and the City of Huron, with the approval of two-thirds of the voters, to levy a transactions and use tax at a rate not less 0.25 percent, but not to exceed 0.50 percent, for recreation and park services by the Coalinga-Huron Recreation and Park District within the boundaries of the cities of Coalinga and Huron. **AB 160 (Salinas)** would authorize the City of Soledad, with the approval of two-thirds of the voters, to levy a 0.50 percent transactions and use tax for the purpose of funding identifiable capital facilities, furnishings, and equipment. **AB 1412 (Wolk)** would authorize the cities of Albany, American Canyon, Benicia, Berkeley, Beverly Hills, Calistoga, Capitola, Colton, Culver City, El Cerrito, Emeryville, Fairfield, Fontana, Hollister, King City, Lafayette, Los Angeles, Malibu, Monterey, Monterey Park, Morro Bay, Napa, Pacific Grove, Pleasant Hill, Port Hueneme, Rialto, Richmond, Rio Vista, Rohnert Park, San Bernardino, San Carlos, San Fernando, San Juan Bautista, San Pablo, Sand City, Santa Cruz, Santa Maria, Santa Monica, Santa Rosa, Scott's Valley, Soledad, St. Helena, Suisun City, Vacaville, Vallejo, West Hollywood, Winters, and Yountville, subject to either a two-thirds or majority voter approval, depending on how the revenues will be spent, to levy a transactions and use tax at a rate of 0.25 or 0.50 percent. This bill would also authorize the City of Petaluma, subject to either two-

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thirds or majority voter approval, depending on how the revenues will be spent, to levy a transactions and use tax at a rate of 0.25, 0.50, 0.75, or 1 percent. This bill would also repeal the statutes that authorizes the County of Stanislaus to impose a transactions and use tax at a rate of 0.125 percent for the funding of library programs. Neither of these measures were enrolled.

COST ESTIMATE

This bill itself would not result in additional costs to the Board. Local public entities are required to contract with the Board to perform functions related to the transactions and use tax ordinance, and reimburse the Board for its preparation costs to administer the ordinance as well as the costs for the Board's ongoing services in actually administering the ordinance.

REVENUE ESTIMATE

To the extent that this bill makes it easier for local governments to impose, increase, or extend local transactions and use taxes, this bill would increase local government revenues. The revenue impact would be specific to each local government that approved a tax.

| | | | |
|-----------------------|-------------------|--------------|--------------|
| Analysis prepared by: | Debra A. Waltz | 916-324-1890 | 09/18/03 |
| Revenue estimate by: | Dave Hayes | 916-445-0840 | |
| Contact: | Margaret S. Shedd | 916-322-2376 | |
| Is | | | 0566-enr.doc |

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Attachment 1
California Sales, Transactions and Use Tax Rates by County
Effective 01/01/03

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

| 02 Alpine | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 03 Amador | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 04 Butte | |
|-----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 05 Calaveras | |
|---------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 06 Colusa | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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

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

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

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

| 11 Glenn | |
|-----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 12 Humboldt | |
|--------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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

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

| 15 Kern | |
|----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 16 Kings | |
|-----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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

| 18 Lassen | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 19 Los Angeles | |
|-----------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| LATC | 0.50 |
| LACT | 0.50 |
| AMHC* | 0.50 |
| | <hr/> |
| | 8.25 |

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

| 21 Marin | |
|-----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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

| 23 Mendocino | |
|---------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 24 Merced | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 25 Modoc | |
|-----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 26 Mono | |
|----------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 27 Monterey | |
|--------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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

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

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

| 31 Placer | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

| 32 Plumas | |
|------------------|-------|
| State | 6.00 |
| Local | 1.25 |
| | <hr/> |
| | 7.25 |

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California Sales, Transactions and Use Tax Rates by County
Effective 01/01/03

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

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

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

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

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

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

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

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

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

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

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

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

| 45 Shasta | |
|------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 46 Sierra | |
|------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 47 Siskiyou | |
|--------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

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

| 49 Sonoma | |
|------------------|--------------|
| State | 6.00 |
| Local | 1.25 |
| SCOS | 0.25 |
| SEGR* | 0.125 |
| | <u>7.625</u> |

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

| 51 Sutter | |
|------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 52 Tehama | |
|------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 53 Trinity | |
|-------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 54 Tulare | |
|------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 55 Tuolumne | |
|--------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 56 Ventura | |
|-------------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| | <u>7.25</u> |

| 57 Yolo | |
|----------------|-------------|
| State | 6.00 |
| Local | 1.25 |
| WOGT* | 0.50 |
| WSTU* | 0.50 |
| | <u>7.75</u> |

| 58 Yuba | |
|----------------|-------------|
| 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.