

Table 21C
Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,
Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates		County	Revenue distributed a/
			Start	End		
COUNTY DISTRICTS						
AHC	Alameda County Essential Health Care Services	.50	7/1/2004	6/30/2034 ^{u/}	Alameda County	\$131,568,979
ACTA	Alameda County Transportation Authority c/	-	4/1/1987	3/31/2002	Alameda County	223,365
ACTI	Alameda County Transportation Improvement Authority	.50	4/1/2002	3/31/2022	Alameda County	131,702,237
ACTC	Alameda County Transportation Improvement Authority d/	.50	4/1/2015	3/31/2045	Alameda County	8,348,169
AMCG	Amador County Fire Protection & Emergency Medical Services	.50	4/1/2009	None	Amador County	2,820,799
BART	Bay Area Rapid Transit District b/	.50	4/1/1970	None	Alameda, Contra Costa, and San Francisco	310,769,163
CCTA	Contra Costa Transportation Authority	.50	4/1/1989	3/31/2034	Contra Costa County	79,235,178
DNCF	Del Norte County Fairgrounds d/	.25	4/1/2015	3/31/2022	Del Norte County	31,700
FCPL	Fresno County Public Library	.125	4/1/1999	3/31/2029	Fresno County	16,096,717
FCTA	Fresno County Transportation Authority	.50	7/1/1987	6/30/2027	Fresno County	66,718,178
FCZA	Fresno County Zoo Authority	.10	4/1/2005	3/31/2025 ^{u/}	Fresno County	12,669,732
HBGT	Humboldt County d/	.50	4/1/2015	3/31/2020	Humboldt County	564,229
IMTA	Imperial County Local Transportation Authority e/	.50	4/1/1990	3/31/2050	Imperial County	14,986,953
INRC	Inyo County Rural Counties	.50	10/1/1988	None	Inyo County	2,151,613
LAMT	Los Angeles County Metropolitan Transportation Authority	.50	7/1/2009	6/30/2039	Los Angeles County	741,759,689
LACT	Los Angeles County Transportation Commission	.50	7/1/1982	None	Los Angeles County	741,600,376
LATC	Los Angeles County Transportation Commission	.50	4/1/1991	None	Los Angeles County	741,858,988
MCTC	Madera County 2006 Transportation Authority	.50	4/1/2007	3/31/2027	Madera County	9,017,126
MPSF	Marin Parks/Open Space/Farmland Preservation	.25	4/1/2013	3/31/2022	Marin County	12,282,370
TAMC	Transportation Authority of Marin County	.50	4/1/2005	3/31/2025	Marin County	25,059,090
MCHC	Mariposa County Healthcare	.50	4/1/2005	3/31/2025	Mariposa County	1,176,427
MCHA	Mariposa County Healthcare Authority c/	-	7/1/2000	6/30/2004	Mariposa County	95
MLST	Mendocino Library Special	.125	4/1/2012	3/31/2028	Mendocino County	1,712,748
MSTD	Monterey-Salinas MST Special Transit District d/	.125	4/1/2015	3/31/2030	Monterey County	464,092

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NCFP	Napa County Flood Protection Authority	.50	7/1/1998	6/30/2018	Napa County	17,272,142
NVPL	Nevada County Public Library	.125	10/1/1998	9/30/2018	Nevada County	1,706,061
OCTA	Orange County Transportation Authority	.50	4/1/1991	3/31/2041	Orange County	286,027,298
RCTC	Riverside County Transportation Commission	.50	7/1/1989	6/30/2039	Riverside County	162,181,889
STAT	Sacramento Transportation Authority	.50	4/1/1989	3/31/2039	Sacramento County	104,885,347
SBER	San Bernardino County Transportation Authority	.50	4/1/1990	3/31/2040	San Bernardino County	151,002,353
SDTC	San Diego County Regional Transportation Commission	.50	4/1/1988	3/31/2048	San Diego County	268,840,549
SFPF	San Francisco County Public Finance Authority	.25	10/1/1993	None	City and County of San Francisco	49,183,647
SFTA	San Francisco County Transportation Authority	.50	4/1/1990	None	City and County of San Francisco	99,505,324
SJTA	San Joaquin County Transportation Authority	.50	4/1/1991	3/31/2041	San Joaquin County	49,541,374
SMGT	San Mateo County Retail	.50	4/1/2013	3/31/2023	San Mateo County	80,598,111
SMCT	San Mateo County Transit District	.50	7/1/1982	None	San Mateo County	81,157,833
SMTA	San Mateo County Transportation Authority	.50	1/1/1989	12/31/2033	San Mateo County	81,156,840
SBAB	Santa Barbara County Local Transportation Authority	.50	4/1/1990	3/31/2040	Santa Barbara County	35,863,366
SCGF	Santa Clara County c/	-	4/1/1997	3/31/2006	Santa Clara County	382,381
SCCR	Santa Clara County Retail	.125	4/1/2013	3/31/2023	Santa Clara County	46,933,485
SCCT	Santa Clara County Transit District	.50	10/1/1976	None	Santa Clara County	197,028,722
SCVT	Santa Clara Valley Transportation Authority	.50	4/1/2006	3/31/2036	Santa Clara County	197,319,939
SVTB	Santa Clara VTA BART Operating & Maintenance	.125	7/1/2012	6/30/2042	Santa Clara County	46,795,896
SCER	Santa Cruz County Earthquake Recovery c/	-	4/1/1991	3/31/1997	Santa Cruz County	1,277
SZPL	Santa Cruz County Public Library	.25	4/1/1997	None	Santa Cruz County	9,140,291
SCMT	Santa Cruz Metropolitan Transit District	.50	1/1/1979	None	Santa Cruz County	18,503,588
SLPL	Solano County Public Library	.125	10/1/1998	9/30/2030	Solano County	7,807,933
SAPD	Sonoma County Agricultural Preservation & Open Space District	.25	4/1/2011	3/31/2031	Sonoma County	21,299,747

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			Start	End		
COUNTY DISTRICTS						
SCOS	Sonoma County Open Space Authority Bond c/	-	4/1/1991	3/31/2011	Sonoma County	25,438
SNTA	Sonoma County Transportation Authority	.25	4/1/2005	3/31/2025	Sonoma County	21,272,759
SMRT	Sonoma Marin Area Rail Transit District	.25	4/1/2009	3/31/2029	Sonoma and Marin Counties	33,659,022
STCL	Stanislaus County Public Library	.125	7/1/1995	6/30/2018	Stanislaus County	9,041,506
TCTU	Tulare County c/	-	10/1/1995	12/31/1997	Tulare County	5,856
TCTA	Tulare County Transportation Authority	.50	4/1/2007	3/31/2037	Tulare County	30,814,396
Total for county districts						\$5,161,772,379

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District code	Agency	Rate (%)	Effective dates		City (County)	Revenue distributed a/
			Start	End		
CITY DISTRICTS						
ALBG	City of Albany	.50	4/1/2013	3/31/2021	Albany (Alameda County)	\$1,087,625
ANDG	City of Anderson d/	.50	10/1/2014	None	Anderson (Shasta County)	668,709
ANTG	City of Antioch	.50	4/1/2014	3/31/2021 r/	Antioch (Contra Costa County)	5,487,341
ARGF	City of Arcata	.75	4/1/2009	3/31/2029	Arcata (Humboldt County)	2,048,644
ARGD	City of Arroyo Grande	.50	4/1/2007	None	Arroyo Grande (San Luis Obispo County)	2,046,879
ARVN	City of Arvin	1.00	4/1/2009	None	Arvin (Kern County)	2,196,094
ATAC	City of Atascadero d/	.50	4/1/2015	3/31/2027	Atascadero (San Luis Obispo County)	106,354
ATWS	City of Atwater Public Safety	.50	7/1/2013	6/30/2023	Atwater (Merced County)	1,680,216
AMHC	City of Avalon Municipal Hospital & Clinic	.50	10/1/2000	None	Avalon (Los Angeles County)	581,293
BNCG	City of Benicia d/	1.00	4/1/2015	None	Benicia (Solano County)	339,832
CXGF	Calexico General Fund	.50	10/1/2010	9/30/2030	Calexico (Imperial County)	2,639,467
CXHD	Calexico Heffernan Memorial Hospital District f/	-	10/1/1992	3/31/2006	Calexico (Imperial County)	251
CMPL	City of Campbell Vital City Services, Maintenance & Protection	.25	4/1/2009	None	Campbell (Santa Clara County)	2,588,647
CPGT	City of Capitola	.25	4/1/2005	12/31/2017	Capitola (Santa Cruz County)	1,010,380
CPRG	City of Capitola Permanent Retail	.25	4/1/2013	None	Capitola (Santa Cruz County)	1,010,640
CBSG	City of Carmel-by-the-Sea	1.00	4/1/2013	3/31/2023	Carmel (Monterey County)	2,925,135
CCGT	City of Cathedral City	1.00	10/1/2010	None r/	Cathedral City (Riverside County)	5,216,942
CRPS	City of Ceres Public Safety	.50	4/1/2008	None	Ceres (Stanislaus County)	2,530,662
CLPS	City of Clearlake Public Safety	.50	7/1/1995	None	Clearlake (Lake County)	776,954
CCPS	City of Clovis Public Safety f/	-	4/1/2000	9/30/2008	Clovis (Fresno County)	1,850
COAC	City of Coachella d/	1.00	4/1/2015	None	Coachella (Riverside County)	229,666
CMMG	City of Commerce	.50	4/1/2013	None	Commerce (Los Angeles County)	7,813,668
CNCD	City of Concord	.50	4/1/2011	3/31/2025 r/	Concord (Contra Costa County)	11,606,190
CMGT	Town of Corte Madera	.50	4/1/2014	3/31/2020	Corte Madera (Marin County)	2,443,466

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CITY DISTRICTS						
CTGF	City of Cotati f/	.50	10/1/2010	9/30/2014 r/	Cotati (Sonoma County)	449,754
COTI	City of Cotati 2014 d/	1.00	10/1/2014	9/30/2023	Cotati (Sonoma County)	1,017,094
CLEG	City of Culver City Essential City Services	.50	4/1/2013	3/31/2023	Culver City (Los Angeles County)	8,931,442
DVSG	City of Davis d/	1.00	10/1/2014	12/31/2020	Davis (Yolo County)	4,170,257
DAGT	City of Davis General Revenue f/	.50	7/1/2004	9/30/2014 r/	Davis (Yolo County)	1,624,464
DLRY	City of Del Rey Oaks	1.00	4/1/2007	3/31/2017	Del Rey Oaks (Monterey County)	401,517
DROG	City of Del Rey Oaks d/	.50	4/1/2015	None	Del Rey Oaks (Monterey County)	11,300
DLNO	City of Delano	1.00	4/1/2008	3/31/2018	Delano (Kern County)	5,380,924
DNBA	City of Dinuba Police & Fire Protection	.75	4/1/2006	None	Dinuba (Tulare County)	3,582,265
ECPS	City of El Cajon Public Safety Facilities f/	.50	4/1/2005	3/31/2015	El Cajon (San Diego County)	8,104,032
ECGF	City of El Cajon Service Preservation	.50	4/1/2009	3/31/2029	El Cajon (San Diego County)	8,821,476
ELCT	City of El Cerrito f/	.50	4/1/2011	3/31/2015 r/	El Cerrito (Contra Costa County)	1,386,416
ELCG	City of El Cerrito 2015 d/	1.00	4/1/2015	3/31/2027	El Cerrito (Contra Costa County)	179,054
ECSI	City of El Cerrito Street Improvements	.50	7/1/2008	None	El Cerrito (Contra Costa County)	1,506,480
EMGF	City of El Monte	.50	4/1/2009	3/31/2019	El Monte (Los Angeles County)	4,373,454
ERKA	City of Eureka	.25	4/1/2009	None	Eureka (Humboldt County)	2,007,154
ERST	City of Eureka Supplemental	.50	4/1/2011	6/30/2021 r/	Eureka (Humboldt County)	4,057,188
FFGT	Town of Fairfax	.50	4/1/2012	3/31/2017	Fairfax (Marin County)	412,097
FLDG	City of Fairfield	1.00	4/1/2013	3/31/2018	Fairfield (Solano County)	16,621,503
FMGT	City of Farmersville	.50	4/1/2005	None	Farmersville (Tulare County)	376,244
FBSS	City of Fort Bragg CV Starr Center Special	.50	7/1/2012	None	Fort Bragg (Mendocino County)	825,240
FBCS	City of Fort Bragg Maintain City Streets	.50	1/1/2005	12/31/2024 r/	Fort Bragg (Mendocino County)	838,087
GLTS	City of Galt Public Safety	.50	4/1/2009	None	Galt (Sacramento County)	1,296,268
GZGT	City of Gonzales Quality of Life d/	.50	4/1/2015	3/31/2025	Gonzales (Monterey County)	25,800

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CITY DISTRICTS						
GVGT	City of Grass Valley	.50	4/1/2013	3/31/2023	Grass Valley (Nevada County)	2,621,739
GFGT	City of Greenfield	1.00	10/1/2012	9/30/2017	Greenfield (Monterey County)	1,121,845
GRBH	City of Grover Beach	.50	4/1/2007	None	Grover Beach (San Luis Obispo County)	687,691
GUAD	City of Guadalupe d/	.25	4/1/2015	9/30/2023	Guadalupe (Santa Barbara County)	4,400
GSTG	City of Gustine Community Enhancement to Services	.50	4/1/2010	None	Gustine (Merced County)	502,735
HMBG	City of Half Moon Bay	.50	4/1/2013	3/31/2016	Half Moon Bay (San Mateo County)	1,544,906
HWDG	City of Hayward Temporary d/	.50	10/1/2014	9/30/2034	Hayward (Alameda County)	6,538,970
HDBG	City of Healdsburg	.50	4/1/2013	3/31/2023	Healdsburg (Sonoma County)	1,855,642
HTGT	City of Hercules Temporary	.50	10/1/2012	9/30/2016	Hercules (Contra Costa County)	871,423
HLST	City of Hollister	1.00	4/1/2008	3/31/2018	Hollister (San Benito County)	4,409,964
HPST	City of Huron Public Safety Special	1.00	4/1/2014	None	Huron (Fresno County)	286,812
IGWD	City of Inglewood Vital City Services	.50	4/1/2007	None	Inglewood (Los Angeles County)	6,591,508
KING	City of King City d/	.50	4/1/2015	3/31/2022	King City (Monterey County)	45,000
LHBR	City of La Habra	.50	4/1/2009	12/31/2028	La Habra (Orange County)	4,964,556
LMSA	City of La Mesa	.75	4/1/2009	3/31/2029	La Mesa (San Diego County)	7,920,652
LMGT	City of La Mirada g/	1.00	4/1/2013	3/31/2018	La Mirada (Los Angeles County)	4,907,640
LPGT	City of Lakeport	.50	4/1/2005	None	Lakeport (Lake County)	694,963
LKSG	City of Larkspur	.50	4/1/2014	3/31/2019	Larkspur (Marin County)	1,154,529
LTHG	City of Lathrop Public Safety/Essential City Services	1.00	4/1/2013	None	Lathrop (San Joaquin County)	2,942,544
LBPS	City of Los Banos Public Safety	.50	4/1/2005	None	Los Banos (Merced County)	2,156,369
MLPR	Town of Mammoth Lakes Parks, Recreation & Trails	.50	10/1/2008	None	Mammoth Lakes (Mono County)	1,061,335
MTPS	City of Manteca Public Safety	.50	4/1/2007	None	Manteca (San Joaquin County)	5,286,600
MRNA	City of Marina	1.00	4/1/2011	3/31/2026 r/	Marina (Monterey County)	2,693,949
MRCD	City of Merced	.50	4/1/2006	3/31/2026	Merced (Merced County)	5,555,230

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MTGR	City of Montclair	.25	4/1/2005	None	Montclair (San Bernardino County)	1,986,087
MTRS	City of Monterey Special d/	1.00	4/1/2015	3/31/2019	Monterey (Monterey County)	486,117
MGAG	Town of Moraga	1.00	4/1/2013	3/31/2033	Moraga (Contra Costa County)	1,662,813
MRBY	City of Morro Bay	.50	4/1/2007	None	Morro Bay (San Luis Obispo County)	942,648
MTSH	City of Mt. Shasta Libraries	.25	10/1/2011	None	Mount Shasta (Siskiyou County)	246,709
NCGT	City of National City	1.00	10/1/2006	9/30/2036 r/	National City (San Diego County)	10,227,726
NVGT	City of Nevada City	.375	4/1/2013	3/31/2018	Nevada City (Nevada County)	451,241
NVSI	City of Nevada City Street Improvements	.50	4/1/2007	3/31/2023	Nevada City (Nevada County)	566,988
NOVT	City of Novato	.50	4/1/2011	3/31/2016	Novato (Marin County)	4,690,102
ODGT	City of Oakdale	.50	4/1/2012	3/31/2020 r/	Oakdale (Stanislaus County)	1,630,108
ORGT	City of Orinda	.50	4/1/2013	3/31/2023	Orinda (Contra Costa County)	993,901
OXND	City of Oxnard Vital Services	.50	4/1/2009	3/31/2029	Oxnard (Ventura County)	13,108,665
PGRV	City of Pacific Grove	1.00	10/1/2008	None	Pacific Grove (Monterey County)	1,923,691
PSGT	City of Palm Springs	1.00	4/1/2012	None	Palm Springs (Riverside County)	12,644,684
PTTG	Town of Paradise d/	.50	4/1/2015	3/31/2021	Paradise (Butte County)	56,601
PRBG	City of Paso Robles	.50	4/1/2013	3/31/2025	Paso Robles (San Luis Obispo County)	4,499,483
PCRV	City of Pico Rivera	1.00	4/1/2009	None	Pico Rivera (Los Angeles County)	8,310,724
PNLE	City of Pinole	.50	4/1/2007	None	Pinole (Contra Costa County)	1,878,442
PNGT	City of Pinole 2014 d/	.50	4/1/2015	None	Pinole (Contra Costa County)	113,856
PSMO	City of Pismo Beach	.50	10/1/2008	3/31/2027 r/	Pismo Beach (San Luis Obispo County)	1,424,610
PPTG	City of Pittsburg Preservation of Citywide Services Temporary	.50	10/1/2012	9/30/2017	Pittsburg (Contra Costa County)	3,834,983
PLPS	City of Placerville Public Safety	.25	4/1/1999	None	Placerville (El Dorado County)	925,621
PLST	City of Placerville Special	.25	4/1/2011	3/31/2041	Placerville (El Dorado County)	931,992
PARS	City of Point Arena	.50	4/1/2004	None	Point Arena (Mendocino County)	45,764

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CITY DISTRICTS						
PTHN	City of Port Hueneme	.50	4/1/2009	None	Port Hueneme (Ventura County)	806,576
PTVL	City of Porterville Public Safety, Police & Fire Protection	.50	4/1/2006	None	Porterville (Tulare County)	3,142,741
RHCG	City of Rancho Cordova d/	.50	4/1/2015	None	Rancho Cordova (Sacramento County)	485,430
RDBF	City of Red Bluff 2014 d/	.25	4/1/2015	3/31/2021	Red Bluff (Tehama County)	47,264
RDPS	City of Reedley Public Safety	.50	7/1/2008	None	Reedley (Fresno County)	1,104,192
RMGT	City of Richmond	.50	4/1/2005	None	Richmond (Contra Costa County)	7,992,909
RHMG	City of Richmond 2014 d/	.50	4/1/2015	None	Richmond (Contra Costa County)	453,931
RTGT	City of Ridgecrest Temporary	.75	10/1/2012	9/30/2017	Ridgecrest (Kern County)	2,577,789
RDGT	City of Rio Dell d/	1.00	4/1/2015	3/31/2020	Rio Dell (Humboldt County)	7,800
RVGG	City of Rio Vista General	.75	4/1/2013	3/31/2018	Rio Vista (Solano County)	738,011
RPGF	City of Rohnert Park	.50	10/1/2010	None	Rohnert Park (Sonoma County)	3,499,896
SACG	City of Sacramento	.50	4/1/2013	3/31/2019	Sacramento (Sacramento County)	41,331,014
SLNS	City of Salinas Temporary	.50	4/1/2006	None	Salinas (Monterey County)	11,126,668
SLGT	City of Salinas Measure G d/	1.00	4/1/2015	3/31/2030	Salinas (Monterey County)	1,418,429
SAGT	Town of San Anselmo	.50	4/1/2014	3/31/2024	San Anselmo (Marin County)	775,346
SBRN	City of San Bernardino	.25	4/1/2007	3/31/2022	San Bernardino (San Bernardino County)	7,131,994
SNFE	City of San Fernando Temporary	.50	10/1/2013	9/30/2020	San Fernando (Los Angeles County)	2,088,496
SJBG	City of San Juan Bautista	.75	4/1/2005	None	San Juan Bautista (San Benito County)	299,669
SLGF	City of San Leandro f/	.25	4/1/2011	3/31/2015 r/	San Leandro (Alameda County)	4,501,756
SLDG	City of San Leandro 2015 d/	.50	4/1/2015	3/31/2045	San Leandro (Alameda County)	587,224
SLOG	City of San Luis Obispo Essential Services	.50	4/1/2007	3/31/2023 r/	San Luis Obispo (San Luis Obispo County)	7,174,007
SMTG	City of San Mateo	.25	4/1/2010	3/31/2018	San Mateo (San Mateo County)	5,164,101
SPGT	City of San Pablo	.50	10/1/2012	9/30/2017	San Pablo (Contra Costa County)	1,405,735
SPES	City of San Pablo Emergency Medical Services (EMS) Temporary d/	.25	10/1/2014	None	San Pablo (Contra Costa County)	380,369

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RFEL	City of San Rafael f/	–	4/1/2006	3/31/2014	San Rafael (Marin County)	128,643
SREF	City of San Rafael	.75	4/1/2014	3/31/2034	San Rafael (Marin County)	11,080,752
SANG	City of Sand City 2015 Special Purpose d/	1.00	4/1/2015	None	Sand City (Monterey County)	130,800
SAND	City of Sand City General Purpose f/	.50	4/1/2005	3/31/2015 r/	Sand City (Monterey County)	1,085,761
SGPS	City of Sanger Public Safety	.75	7/1/2008	6/30/2018	Sanger (Fresno County)	1,972,529
STCZ	City of Santa Cruz Replacement	.50	4/1/2007	None	Santa Cruz (Santa Cruz County)	5,812,927
SMAG	City of Santa Maria	.25	10/1/2012	9/30/2021	Santa Maria (Santa Barbara County)	4,135,278
STMA	City of Santa Monica	.50	4/1/2011	None	Santa Monica (Los Angeles County)	15,291,871
SRGF	City of Santa Rosa 2010	.25	4/1/2011	3/31/2019	Santa Rosa (Sonoma County)	8,139,709
SRPS	City of Santa Rosa Public Safety	.25	4/1/2005	3/31/2025	Santa Rosa (Sonoma County)	8,120,362
SAUG	City of Sausalito 2014 d/	.50	4/1/2015	3/31/2025	Sausalito (Marin County)	64,000
SVGT	City of Scotts Valley f/	–	4/1/2006	3/31/2009	Scotts Valley (Santa Cruz County)	391
SVGF	City of Scotts Valley f/	–	4/1/2009	3/31/2011	Scotts Valley (Santa Cruz County)	11,525
SVLY	City of Scotts Valley Temporary	.50	4/1/2014	3/31/2022	Scotts Valley (Santa Cruz County)	1,139,701
SEAS	City of Seaside	1.00	7/1/2008	None	Seaside (Monterey County)	3,563,983
SEBG	City of Sebastopol Community	.25	4/1/2005	None	Sebastopol (Sonoma County)	593,479
SBCGS	City of Sebastopol Increase in the Community	.50	4/1/2013	3/31/2021	Sebastopol (Sonoma County)	1,198,905
SLMA	City of Selma Public Safety	.50	4/1/2008	None	Selma (Fresno County)	1,479,890
STEG	City of Soledad Temporary Emergency	1.00	10/1/2012	9/30/2032 r/	Soledad (Monterey County)	1,478,989
SOGT	City of Sonoma	.50	10/1/2012	9/30/2017	Sonoma (Sonoma County)	2,201,641
SPFW	City of Sonora	.50	1/1/2005	None	Sonora (Tuolumne County)	1,603,222
SEMT	City of South El Monte Vital City Services Protection	.50	4/1/2011	None	South El Monte (Los Angeles County)	1,994,960
SGTE	City of South Gate	1.00	10/1/2008	None	South Gate (Los Angeles County)	8,450,659
SLTG	City of South Lake Tahoe	.50	4/1/2005	None	South Lake Tahoe (El Dorado County)	2,382,531

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates		City (County)	Revenue distributed a/
			Start	End		
CITY DISTRICTS						
STGT	City of Stanton d/	1.00	4/1/2015	None	Stanton (Orange County)	237,700
STKN	City of Stockton	.75	4/1/2014	3/31/2024	Stockton (San Joaquin County)	27,088,512
SPFG	City of Stockton Public Safety	.25	4/1/2005	None	Stockton (San Joaquin County)	8,986,419
TRCY	City of Tracy	.50	4/1/2011	3/31/2016	Tracy (San Joaquin County)	7,585,679
TRGF	City of Trinidad	.75	4/1/2009	3/31/2017	Trinidad (Humboldt County)	91,716
TDGF	City of Trinidad General Revenue f/	-	10/1/2004	12/31/2008	Trinidad (Humboldt County)	1,812
TRSR	Town of Truckee Road Maintenance	.50	10/1/1998	12/31/2028	Truckee (Nevada County)	2,081,891
TTRS	Town of Truckee Trails d/	.25	10/1/2014	9/30/2024	Truckee (Nevada County)	547,028
TLRE	City of Tulare	.50	4/1/2006	None	Tulare (Tulare County)	4,857,714
UKGT	City of Ukiah	.50	10/1/2005	None r/	Ukiah (Mendocino County)	2,530,243
UCGF	City of Union City	.50	4/1/2011	3/31/2025 r/	Union City (Alameda County)	4,603,422
VACG	City of Vacaville	.25	4/1/2013	3/31/2018	Vacaville (Solano County)	4,783,025
VJGT	City of Vallejo	1.00	4/1/2012	3/31/2022	Vallejo (Solano County)	13,140,169
VPST	City of Visalia Public Safety	.25	7/1/2004	None	Visalia (Tulare County)	5,536,031
VSTA	City of Vista	.50	4/1/2007	3/31/2037	Vista (San Diego County)	7,172,112
WTVL	City of Watsonville	.25	4/1/2007	None	Watsonville (Santa Cruz County)	1,728,560
WTPS	City of Watsonville Public Safety d/	.50	10/1/2014	9/30/2021	Watsonville (Santa Cruz County)	1,756,760
WSTU	City of West Sacramento	.50	4/1/2003	3/31/2033	West Sacramento (Yolo County)	6,536,457
WTLD	City of Wheatland	.50	4/1/2011	3/31/2021	Wheatland (Yuba County)	504,463
WLMS	City of Williams	.50	4/1/2007	None	Williams (Colusa County)	520,328
WCRS	City of Willits	.50	10/1/2003	None	Willits (Mendocino County)	908,420
WDLT	City of Woodland	.50	10/1/2006	9/30/2018	Woodland (Yolo County)	4,535,046
WOGT	City of Woodland General Revenue f/	-	7/1/2000	6/30/2006	Woodland (Yolo County)	16,766
WOSF	City of Woodland Supplemental	.25	10/1/2010	9/30/2022 r/	Woodland (Yolo County)	2,275,206

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX,

Fiscal Year 2014-15

District code	Agency	Rate (%)	Effective dates		City (County)	Revenue distributed a/
			Start	End		
CITY DISTRICTS						
Total for city districts						\$567,770,308
Grand total						\$5,729,542,687

Table 21C Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, Fiscal Year 2014-15

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$74,695,860.
- b. 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 2014-15, BART received direct distributions of \$233,148,133 and \$77,621,031 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$38,810,515 ; and San Francisco Municipal Railway, \$38,810,515.
- c. 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 tax expired March 31, 2006; and the 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; the 1/4-percent Sonoma County Open Space Authority Bond tax expired March 31, 2011; and the 1/2-percent Tulare County tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.
- d. During the fiscal year, transactions and use taxes went into effect in 31 districts. The number of months of tax distributions they received during 2014-15 were as follows:
Effective October 1, 2014, 7 months;
Effective April 1, 2015, 1 month.
- e. Distributions during 2014-15 include overpayments for the following transactions and use taxes which will be deducted from 2015-16 allocations: Imperial County Local Transportation Authority, \$110,194.
- f. The 1/2-percent Calexico Heffernan Memorial Hospital District tax expired March 31, 2006; the 3/10-percent City of Clovis Public Safety tax expired September 30, 2008; the 1/2-percent City of Cotati tax expired September 30, 2014; the 1/2-percent City of Davis General Revenue tax expired September 30, 2014; the 1/2-percent City of El Cajon Public Safety Facilities tax expired March 31, 2015; the 1/2-percent City of El Cerrito tax expired March 31, 2015; the 1/4-percent City of San Leandro tax expired March 31, 2015; the 1/2-percent City of San Rafael tax expired March 31, 2014; the 1/2-percent City of Sand City General Purpose tax expired March 31, 2015; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the succeeding 1/4-percent City of Scotts Valley tax expired March 31, 2011; the 1-percent City of Trinidad General Revenue tax expired December 31, 2008; 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.
- g. If overpayments had not been made in 2013-14, the distributions in 2014-15 to the City of La Mirada would have been higher by \$765,561.

Table 21C

Sales and Use Taxes

REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, Fiscal Year 2014-15

In addition to the districts that received distributions during 2014-15, 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 Transactions and Use Tax, 1/4-percent, July 1, 2004, to March 31, 2007, 2011-12;

Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81;

City of Laguna Beach Temporary, 1/2-percent, July 1, 2006, to June 30, 2009, 2011-12;

City of Santa Cruz, 1/4-percent, July 1, 2004, to March 31, 2007, 2007-08;

City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2013-14.