

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2001-02**

District 1	Rate 2	Effective dates		Jurisdiction 5	Revenue distributed <sup>a</sup> 6
		Start 3	End 4		
Alameda County Transportation Authority <sup>b</sup> .....	.50%	4/01/87	3/31/02	Alameda County	\$93,993,310
Alameda County Transportation Improvement Authority <sup>c</sup> .....	.50	4/01/02	3/31/20	Alameda County	7,029,000
Bay Area Rapid Transit District <sup>d</sup> .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	234,731,219
Calexico Heffernan Memorial Hospital District .....	.50	10/01/92	None	City of Calexico (Imperial County)	2,013,116
City of Avalon Municipal Hospital and Clinic District .....	.50	10/01/00	None	City of Avalon (Los Angeles County)	283,791
City of Clearlake Public Safety .....	.50	7/01/95	None	City of Clearlake (Lake County)	577,383
City of Clovis Public Safety .....	.30	4/01/00	None	City of Clovis (Fresno County)	3,230,805
City of Placerville Public Safety .....	.25	4/01/99	3/31/15	City of Placerville (El Dorado County)	789,830
City of Woodland General Revenue .....	.50	7/01/00	None	City of Woodland (Yolo County)	2,999,448
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/09	Contra Costa County	65,580,042
Fresno County Public Library .....	.125	4/01/99	3/31/06	Fresno County	10,109,241
Fresno County Transportation Authority .....	.50	7/01/87	6/30/07	Fresno County	41,645,440
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/10	Imperial County	7,634,017
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,613,100
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	526,240,620
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	526,212,967
Madera County Transportation Authority .....	.50	10/01/90	9/30/05	Madera County	5,180,649
Mariposa County Healthcare Authority .....	.50	7/01/00	None	Mariposa County	841,012
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	10,559,434
Nevada County Public Library .....	.125	10/01/98	9/30/03	Nevada County	1,352,041
Orange County Local Transportation Authority .....	.50	4/01/91	3/31/11	Orange County	209,105,349
Riverside County Transportation Commission .....	.50	7/01/89	6/30/09	Riverside County	94,400,890
Sacramento Transportation Authority .....	.50	4/01/89	3/31/09	Sacramento County	85,566,500
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/10	San Bernardino County	94,457,965
San Diego County Regional Transportation Commission .....	.50	4/01/88	3/31/08	San Diego County	193,136,199
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	31,504,902
San Francisco County Transportation Authority .....	.50	4/01/90	3/31/10	City and County of San Francisco	63,963,438
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/11	San Joaquin County	34,316,042
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	58,570,990
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/08	San Mateo County	58,575,349
Santa Barbara County Local Transportation Authority ...	.50	4/01/90	3/31/10	Santa Barbara County	26,091,897
Santa Clara County General Fund .....	.50	4/01/97	3/31/06	Santa Clara County	149,950,154
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	149,920,981
Santa Cruz County Earthquake Recovery <sup>e</sup> .....	-	4/01/91	3/31/97	Santa Cruz County	14,750
Santa Cruz County Public Library .....	.25	4/01/97	3/31/13	Santa Cruz County	7,470,985
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	15,122,941
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	5,804,917
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	16,707,842
Stanislaus County Library .....	.125	7/01/95	6/30/05	Stanislaus County	6,692,229
Town of Truckee Road Maintenance .....	.50	10/01/98	9/30/03	Town of Truckee (Nevada County)	1,387,156
Tulare County <sup>e</sup> .....	-	10/01/95	12/31/97	Tulare County	19,775
<b>Total .....</b>					<b>\$2,845,397,716</b>

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$34,327,000.
- b. This 1/2-percent tax was in effect from April 1, 1987 through March 31, 2002. The distributions shown are for taxes incurred during that period.
- c. This tax became effective April 1, 2002 in Alameda County; the district received distributions for one month during 2001-02.
- d. 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 2001-02, BART received direct distributions of \$172,773,943 and \$61,957,276 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$30,978,638; and San Francisco Municipal Railway, \$30,978,638.
- e. The 1/2-percent Santa Cruz County Earthquake Recovery tax expired March 31, 1997; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.

NOTE: In addition to the districts that received distributions during 2001-02, 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;
- 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, 1993, 1993-94;
- 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; 2000-01;
- Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81.

Detail may not compute to total due to rounding.