

AMENDED IN SENATE JULY 5, 2001
AMENDED IN ASSEMBLY MAY 9, 2001

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

ASSEMBLY BILL

No. 863

Introduced by Assembly Member Thomson

February 22, 2001

An act to add Chapter 2.98 (commencing with Section 7286.75) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 863, as amended, Thomson. Transactions and use tax: City of West Sacramento.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the City of West Sacramento, subject to the approval of $\frac{2}{3}$ or a majority of the voters voting on the issue at an election, to levy a tax pursuant to the Transactions and Use Tax Law at a rate of 0.25% or 0.5% for general government purposes.

This bill would make legislative findings and declarations as to the necessity of a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Chapter 2.98 (commencing with Section
2 7286.75) is added to Part 1.7 of Division 2 of the Revenue and
3 Taxation Code, to read:

4
5 CHAPTER 2.98. WEST SACRAMENTO TRANSACTIONS AND USE
6 TAX
7

8 7286.75. (a) Subject to subdivision (b), the City of West
9 Sacramento may levy a transactions and use tax at a rate of 0.25
10 percent or 0.5 percent, if an ordinance ~~or resolution~~ proposing that
11 tax is approved by a two-thirds vote of all of the members of the
12 city council and the tax is approved by either a two-thirds or a
13 majority vote of qualified voters of the city voting in an election
14 on the issue, as determined by the ordinance ~~or resolution~~
15 proposing the tax and establishing how the revenues derived from
16 the tax shall be expended.

17 (b) Any transactions and use tax imposed pursuant to this
18 section shall be levied in accordance with Part 1.6 (commencing
19 with Section 7251).

20 SEC. 2. The Legislature finds and declares that a special law
21 is necessary and that a general law cannot be made applicable
22 within the meaning of Section 16 of Article IV of the California
23 Constitution because of the uniquely difficult fiscal pressures
24 being experienced by the City of West Sacramento in providing
25 essential services and funding for city programs and operations.

