

Introduced by Senator Knight

February 23, 2001

An act to add Chapter 2.62 (commencing with Section 7286.23) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 794, as introduced, Knight. Transactions and use tax: Baker Community Services District.

Existing law authorizes various local governmental entities, in accordance with 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 Baker Community Services District, subject to the approval of $\frac{2}{3}$ 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 0.5% for the purpose of funding district services.

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 2.62 (commencing with Section
- 2 7286.23) is added to Part 1.7 of Division 2 of the Revenue and
- 3 Taxation Code, to read:
- 4

CHAPTER 2.62. BAKER COMMUNITY SERVICES DISTRICT
TRANSACTIONS AND USE TAX

7286.23. (a) Subject to the expenditure restrictions in subdivision (b), the Baker Community Services District located in San Bernardino County may levy a tax at a rate of 0.5 percent in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), if both of the following conditions are met:

(1) An ordinance or resolution proposing that tax is approved by a majority vote of all of the members of the district board of directors.

(2) The tax is approved by a two-thirds vote of qualified voters of the district voting in an election on the issue.

(b) The net revenues derived from a tax imposed pursuant to this section shall be expended exclusively for those purposes for which the Baker Community Services District is authorized to exist.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely difficult fiscal pressures being experienced by the Baker Community Services District in providing essential services and funding for district programs and operations.

