

Assembly Constitutional Amendment

No. 15

Introduced by Assembly Member Wiggins

April 7, 2003

Assembly Constitutional Amendment No. 15—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof and Section 2 of Article XIII C thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACA 15, as introduced, Wiggins. Taxation for the support of public safety: approval by electorate.

Under the California Constitution, no local government may impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a $\frac{2}{3}$ vote.

This measure would provide an exception to this general requirement by allowing a local government to impose, extend, or increase any special tax for the support of any local public safety department, as defined, if that tax is submitted to the electorate and approved by a majority vote. The measure would also make conforming and technical, nonsubstantive changes.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

1 *Resolved by the Assembly, the Senate concurring,* That the
2 Legislature of the State of California at its 2003–04 Regular
3 Session commencing on the second day of December 2002,
4 two-thirds of the membership of each house concurring, hereby

1 proposes to the people of the State of California that the
2 Constitution of the State be amended as follows:

3 First—That Section 4 of Article XIII A thereof is amended to
4 read:

5 Section 4. ~~Cities, Counties and special districts, Except as~~
6 ~~otherwise provided by Section 2 of Article XIII C, a city, county,~~
7 ~~or special district, by a two-thirds vote of the qualified electors of~~
8 ~~such district its voters voting on the proposition, may impose~~
9 ~~special taxes on such district a special tax within that city, county,~~
10 ~~or special district, except an ad valorem taxes tax on real property~~
11 ~~or a transaction transactions tax or sales tax on the sale of real~~
12 ~~property within such City, County that city, county, or special~~
13 ~~district.~~

14 Second—That Section 2 of Article XIII C thereof is amended
15 to read:

16 SEC. 2. ~~Local Government Tax Limitation.~~
17 Notwithstanding any other provision of this Constitution:

18 (a) ~~All taxes A tax~~ imposed by any local government ~~shall be~~
19 ~~deemed to be is~~ either a general ~~taxes tax~~ or special ~~taxes tax~~.
20 ~~Special A special purpose districts district or agencies agency,~~
21 ~~including a school districts district, shall have has no power~~
22 ~~authority to levy a general taxes tax.~~

23 (b) ~~No~~ A local government may *not* impose, extend, or increase
24 any general tax unless and until that tax is submitted to the
25 electorate and approved by a majority vote. A general tax ~~shall is~~
26 ~~not be~~ deemed to have been increased if it is imposed at a rate not
27 higher than the maximum rate so approved. The election required
28 by this subdivision shall be consolidated with a regularly
29 scheduled general election for members of the governing body of
30 the local government, except in cases of emergency declared by a
31 unanimous vote of the governing body.

32 (c) Any general tax imposed, extended, or increased, without
33 voter approval, by any local government on or after January 1,
34 1995, and prior to the effective date of this article, ~~shall may~~
35 continue to be imposed only if *that general tax is* approved by a
36 majority vote of the voters voting in an election on the issue of the
37 imposition, which election ~~shall be is held within two years of the~~
38 ~~effective date of this article no later than November 6, 1998, and~~
39 in compliance with subdivision (b).

1 (d) ~~No~~ (1) *Except as otherwise provided in paragraph (2), a*
2 *local government may not impose, extend, or increase any special*
3 *tax unless and until that tax is submitted to the electorate and*
4 *approved by a two-thirds vote of the voters voting on the*
5 *proposition. A special tax shall is not be deemed to have been*
6 *increased if it is imposed at a rate not higher than the maximum rate*
7 *so approved.*

8 (2) *A local government may not impose, extend, or increase any*
9 *special tax for the support of any local public safety department*
10 *under its jurisdiction unless and until that tax is submitted to the*
11 *electorate and approved by a majority of the voters voting on the*
12 *proposition. A special tax for the support of a local public safety*
13 *department is not deemed to have been increased if it is imposed*
14 *at a rate not higher than the maximum rate so approved. For the*
15 *purposes of this paragraph, “local public safety department”*
16 *means a local government department or division that has the*
17 *primary purpose of providing firefighting, police, medical, sheriff,*
18 *or other emergency services.*

