CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

Assembly Constitutional Amendment No. 15

Introduced by Assembly Member Arambula

March 10, 2009

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 by amending Section 2 of Article XIII C thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACA 15, as introduced, Arambula. Local government transportation projects: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, except that certain school entities may levy an ad valorem property tax for specified purposes with the approval of 55% of the voters within the jurisdiction of these entities.

This measure would alternatively condition the imposition, extension, or increase of a special tax by a local government for the purpose of providing funding for local transportation projects upon the approval of 55% of its voters voting on the proposition. The measure would also make conforming and technical, nonsubstantive changes.

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

Resolved by the Assembly, the Senate concurring, That the Legislature of the State of California at its 2009–10 Regular

Session commencing on the first day of December 2008, two-thirds of the membership of each house concurring, hereby proposes to the people of the State of California that the Constitution of the State be amended as follows:

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

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

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

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

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

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

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, ~~shall~~ *may* continue to be imposed only if *that general tax is* approved by a majority vote of the voters voting in an election on the issue of the imposition, which election ~~shall be~~ *is* held ~~within two years of the~~

~~effective date of this article~~ *no later than November 6, 1998,* and in compliance with subdivision (b).

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

(2) A local government may impose, extend, or increase any special tax for the purpose of providing funding for local transportation projects under its jurisdiction, if that tax is submitted to the electorate and approved by 55 percent of the voters voting on the proposition. A special tax for the purpose of providing funding for local transportation projects is not deemed to have been increased if it is imposed at a rate not higher than the maximum rate approved in the manner as required by law.

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