

**ASSEMBLY BILL**

**No. 504**

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**Introduced by Assembly Member Williams**

February 15, 2011

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An act to add Section 50079.2 to the Government Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 504, as introduced, Williams. School districts: County of Santa Barbara: special taxes.

Existing law authorizes any school district to impose qualified special taxes, as defined, within the school district pursuant to specified procedures.

This bill would, when any school district in the County of Santa Barbara is in any manner merged with one or more school districts so as to form a single district, as specified, authorize the district so formed to continue to impose any qualified special taxes imposed in any of the predecessor school districts provided that specified conditions are met, and would authorize the district so formed to also impose a new special tax, as provided.

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

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. Section 50079.2 is added to the Government
- 2 Code, to read:

1 50079.2. Notwithstanding any other law, when any school  
2 district in the County of Santa Barbara is in any manner merged  
3 with one or more school districts so as to form a single district  
4 pursuant to subdivision (b) of Section 35542 of the Education  
5 Code, the district so formed may do both of the following:

6 (a) Continue to impose any qualified special taxes imposed in  
7 any of the predecessor school districts provided that the revenues  
8 derived from those qualified special taxes remain segregated on a  
9 geographical basis conforming to the former boundaries of the  
10 school districts prior to unification.

11 (b) Subject to Section 4 of Article XIII A and Article XIII C of  
12 the California Constitution, impose a new special tax pursuant to  
13 the procedures established in Article 3.5 (commencing with Section  
14 50075). The revenues derived from the imposition of the new  
15 special tax shall be segregated on a geographical basis conforming  
16 to the former boundaries of the school districts prior to unification.

17 SEC. 2. The Legislature finds and declares that a special law  
18 is necessary and that a general law cannot be made applicable  
19 within the meaning of Section 16 of Article IV of the California  
20 Constitution because of the unique need to allow school districts  
21 in the County of Santa Barbara that have merged in any manner  
22 to form a unified school district to continue to impose qualified  
23 special taxes imposed in any of the predecessor school districts in  
24 order to provide critical program support in the unified school  
25 district in areas such as music, art, mathematics, and technology.