

ASSEMBLY BILL

No. 686

Introduced by Assembly Member Huffman

February 17, 2011

An act to amend Section 7285 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 686, as introduced, Huffman. Local taxes: transaction and use tax.

Existing law authorizes the board of supervisors of a county to levy, increase, extend a transactions and use tax for general purposes at a rate of 0.25%, or a multiple thereof, if approved by a $\frac{2}{3}$ vote of the board and by a majority vote of the county's qualified voters.

This bill would decrease the rate at which the board of supervisors of a county may levy, increase, or extend a transactions and use tax for general purposes to 0.125% or a multiple thereof.

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 7285 of the Revenue and Taxation Code
2 is amended to read:
3 7285. The board of supervisors of any county may levy,
4 increase, or extend a transactions and use tax for general purposes
5 at a rate of ~~0.25~~ 0.125 percent or a multiple thereof, if the ordinance
6 proposing that tax is approved by a two-thirds vote of all members
7 of the board of supervisors and the tax is approved by a majority

1 vote of the qualified voters of the county voting in an election on
2 the issue. The board of supervisors may levy, increase, or extend
3 more than one transaction and use tax under this section, if the
4 adoption of each tax is in the manner prescribed in this section.
5 The transactions and use tax shall conform to Part 1.6 (commencing
6 with Section 7251).

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