

AMENDED IN ASSEMBLY APRIL 4, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 1086

Introduced by Assembly Member Wieckowski

February 18, 2011

An act to add *and repeal* Chapter 3.7 (commencing with Section 7291) ~~to~~ of Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1086, as amended, Wieckowski. Transactions and use taxes: County of Alameda.

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy a transactions and use tax for specific purpose, in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law, including a requirement that the combined rate of all taxes that may be imposed under that law in the county may not exceed 2 percent.

This bill would authorize ~~local governmental entities in~~ the County of Alameda to impose a transactions and use tax, in excess of the combined rate, where certain requirements are met for a specified purpose, as provided.

This bill would provide that this chapter remain in effect only until January 1, 2013, and would repeal this chapter on January 1, 2014.

This bill makes 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 3.7 (commencing with Section 7291) is
2 added to Part 1.7 of Division 2 of the Revenue and Taxation Code,
3 to read:

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5 CHAPTER 3.7. LOCAL GOVERNMENT FINANCE IN THE COUNTY
6 OF ALAMEDA

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8 7291. Notwithstanding any other provision of law, ~~any local~~
9 ~~government entity~~ in the County of Alameda may adopt an
10 ordinance imposing a transactions and use tax for the support of
11 countywide transportation programs at a rate that would, in
12 combination with all taxes imposed in accordance with Part 1.6
13 (commencing with Section 7251), exceed the limit established in
14 Section 7251.1, if all of the following requirements are met:

15 (a) The local government entity adopts an ordinance proposing
16 the transactions and use tax by any applicable voting approval
17 requirement.

18 (b) The ordinance proposing the transactions and use tax is
19 submitted to the electorate on the November 6, 2012, general
20 election ballot and is approved by two-thirds of the voters voting
21 on the ordinance.

22 (c) The transactions and use tax conforms to the Transaction
23 and Use Tax Law, Part 1.6 (commencing with Section 7251), other
24 than Section 7251.1.

25 7292. *This chapter shall remain in effect only until January 1,*
26 *2013, and as of January 1, 2014, is repealed.*

27 SEC. 2. The Legislature finds and declares that a special law
28 is necessary and that a general law cannot be made applicable
29 within the meaning of Section 16 of Article IV of the California
30 Constitution because of the unique fiscal pressures experienced in
31 the County of Alameda in providing essential transportation
32 programs.

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