

AMENDED IN SENATE JUNE 29, 2011

AMENDED IN ASSEMBLY MAY 19, 2011

AMENDED IN ASSEMBLY APRIL 4, 2011

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

**ASSEMBLY BILL**

**No. 1086**

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**Introduced by Assembly Member Wieckowski**

February 18, 2011

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An act to add and repeal Chapter 3.7 (commencing with Section 7291) 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 the County of Alameda to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than ~~0.05%~~ 0.5% that would, in combination with other specified taxes, exceed the combined rate, if certain requirements are met.

This bill would repeal these provisions on January 1, 2014, if the ordinance is not approved, as specified.

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:

4  
5 CHAPTER 3.7. LOCAL GOVERNMENT FINANCE IN THE COUNTY  
6 OF ALAMEDA  
7

8 7291. Notwithstanding any other ~~provision of law~~, the County  
9 of Alameda may ~~adopt an ordinance imposing~~ *impose* a  
10 transactions and use tax for the support of countywide  
11 transportation programs at a rate of no more than 0.5 percent that  
12 would, in combination with all taxes imposed in accordance with  
13 Part 1.6 (commencing with Section 7251), exceed the limit  
14 established in Section 7251.1, if all of the following requirements  
15 are met:

16 (a) The County of Alameda adopts an ordinance proposing the  
17 transactions and use tax by any applicable voting approval  
18 requirement.

19 (b) The ordinance proposing the transactions and use tax is  
20 submitted to the electorate on the November 6, 2012, general  
21 election ballot and is approved by the voters voting on the  
22 ordinance in accordance with Article XIII C of the California  
23 Constitution.

24 (c) The transactions and use tax conforms to the ~~Transaction~~  
25 *Transactions* and Use Tax Law, Part 1.6 (commencing with Section  
26 7251), other than Section 7251.1.

27 7292. If the ordinance proposing the transactions and use tax  
28 is not approved as required by subdivision (b) of Section 7291,  
29 this chapter shall be repealed as of January 1, 2014.

30 SEC. 2. The Legislature finds and declares that a special law  
31 is necessary and that a general law cannot be made applicable  
32 within the meaning of Section 16 of Article IV of the California  
33 Constitution because of the unique fiscal pressures experienced in

1 the County of Alameda in providing essential transportation  
2 programs.

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