

Assembly Bill No. 1086

CHAPTER 327

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.

[Approved by Governor September 26, 2011. Filed with Secretary of State September 26, 2011.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1086, 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 purposes, 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%.

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 0.5% 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.

The people of the State of California do enact as follows:

SECTION 1. Chapter 3.7 (commencing with Section 7291) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 3.7. LOCAL GOVERNMENT FINANCE IN THE COUNTY OF ALAMEDA

7291. Notwithstanding any other law, the County of Alameda may impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5 percent that would, in combination with all taxes imposed in accordance with Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1, if all of the following requirements are met:

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

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

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

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the transactions and use tax is not approved as required by subdivision (b) of Section 7291, this chapter shall be repealed as of January 1, 2014.

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