

Introduced by Senator Steinberg

February 18, 2011

An act to add Chapter 3.8 (commencing with Section 7295) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to local taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 653, as introduced, Steinberg. Local taxation: general authorization.

The California Constitution prohibits the Legislature from imposing taxes for local purposes, but allows the Legislature to authorize local governments to impose them.

This bill would authorize the board of supervisors of any county or city and county, by ordinance or resolution, to propose to the voters a tax, including, but not limited to, a local personal income tax, a local corporate income tax, and a local sales and use tax.

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 3.8 (commencing with Section 7295) 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 3.8. GENERAL AUTHORIZATION

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7 7295. Notwithstanding any other law, but subject to the
8 limitations of the California Constitution, the board of supervisors

1 of any county or city and county may, by ordinance or resolution
2 approved by the board in compliance with statutory requirements
3 for submitting a tax to the voters, place on the ballot a tax,
4 including, but not limited to, a local personal income tax, a local
5 corporate income tax, and a local sales and use tax, for
6 consideration by the voters.

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