

AMENDED IN ASSEMBLY MARCH 18, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 210

**Introduced by Assembly Member Wieckowski
(Coauthors: Assembly Members Bonta, Buchanan, *Quirk*, and
Skinner)**

January 30, 2013

An act to amend Sections 7291 and 7292 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 210, as amended, Wieckowski. Transactions and use taxes: County of ~~Alameda~~ *Alameda and the County of Contra Costa*.

Existing law authorizes 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, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed, if certain requirements are met, including a requirement that the ordinance proposing the transactions and use tax be submitted to, and approved by, the voters on a certain date. Existing law repeals this authority on January 1, 2014, if the ordinance is not approved by the voters on that date.

This bill would extend the authority of the County of Alameda, *and would authorize the County of Contra Costa*, to impose the transactions and use tax for countywide transportation programs until ~~January 1, 2017~~ *December 31, 2020*, conditioned; upon prior voter approval.

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. Section 7291 of the Revenue and Taxation Code
2 is amended to read:
3 7291. Notwithstanding any other law, the County of Alameda
4 *and the County of Contra Costa* may *each* impose a transactions
5 and use tax for the support of countywide transportation programs
6 at a rate of no more than 0.5 percent that would, in combination
7 with all taxes imposed in accordance with Part 1.6 (commencing
8 with Section 7251), exceed the limit established in Section 7251.1,
9 if all of the following requirements are met:
10 (a) ~~The County of Alameda~~ *county* adopts an ordinance
11 proposing the transactions and use tax by any applicable voting
12 approval requirement.
13 (b) The ordinance proposing the transactions and use tax is
14 submitted to the electorate ~~on a November general election ballot~~
15 and is approved by the voters voting on the ordinance in accordance
16 with Article XIII C of the California Constitution.
17 (c) The transactions and use tax conforms to the Transactions
18 and Use Tax Law, Part 1.6 (commencing with Section 7251), other
19 than Section 7251.1.
20 SEC. 2. Section 7292 of the Revenue and Taxation Code is
21 amended to read:
22 7292. If, as of ~~January 1, 2017,~~ *the December 31, 2020,* an
23 ordinance proposing ~~the a~~ transactions and use tax has not been
24 approved as required by subdivision (b) of Section 7291, this
25 chapter shall be repealed as of that same date.
26 SEC. 3. *The Legislature finds and declares that a special law*
27 *is necessary and that a general law cannot be made applicable*
28 *within the meaning of Section 16 of Article IV because of the unique*
29 *fiscal pressures being experienced in the County of Alameda and*
30 *the County of Contra Costa in providing essential transportation*
31 *programs.*