

AMENDED IN ASSEMBLY APRIL 23, 2013

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)

(Coauthors: Senators Corbett and DeSaulnier)

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 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 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~~ pursuant to Part 1.6
8 (commencing with Section 7251), exceed the limit established in
9 Section 7251.1, if all of the following requirements are met:

10 (a) The county adopts an ordinance proposing the transactions
11 and use tax by any applicable voting approval requirement.

12 (b) The ordinance proposing the transactions and use tax is
13 submitted to the electorate and is approved by the voters voting
14 on the ordinance ~~in accordance with~~ pursuant to Article XIIC of
15 the California Constitution.

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

19 SEC. 2. Section 7292 of the Revenue and Taxation Code is
20 amended to read:

21 7292. If, as of December 31, 2020, an ordinance proposing a
22 transactions and use tax has not been approved as required by
23 subdivision (b) of Section 7291, this chapter shall be repealed as
24 of that same date.

25 SEC. 3. The Legislature finds and declares that a special law
26 is necessary and that a general law cannot be made applicable
27 within the meaning of Section 16 of Article IV because of the
28 unique fiscal pressures being experienced in the County of
29 Alameda and the County of Contra Costa in providing essential
30 transportation programs.

O