

AMENDED IN SENATE AUGUST 12, 2014
AMENDED IN SENATE SEPTEMBER 4, 2013
AMENDED IN SENATE JUNE 18, 2013
AMENDED IN ASSEMBLY MAY 24, 2013
AMENDED IN ASSEMBLY APRIL 22, 2013
CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 881

Introduced by Assembly Member Chesbro
(Principal coauthor: Assembly Member Stone)
(Coauthors: Assembly Members Williams and Yamada)
(Coauthor: Senator ~~Leno~~ *Wolk*)

February 22, 2013

An act to amend, repeal, and add Section 8670.40 of, and to add and repeal Section 8670.43 of, the Government Code, relating to oil spills. *add and repeal Chapter 4.1 (commencing with Section 7300) of Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to local taxation.*

LEGISLATIVE COUNSEL'S DIGEST

AB 881, as amended, Chesbro. ~~Oil spill prevention and administrative fee.~~ *Local taxation: County of Sonoma.*

Existing law authorizes various local government 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 the 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 Sonoma and any city within the county to impose a transactions and use tax for general purposes, and the county and any city or special district within the county to impose a transactions and use tax for a specific purpose or purposes, which may include the support of transportation and road maintenance programs and library services, that would, in combination with other specified taxes, exceed the combined rate limit by 0.75%, if certain requirements are met.

These provisions would be repealed by their own terms on January 1, 2022, if the ordinance is not approved, as specified.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Sonoma.

~~Existing law imposes an oil spill prevention and administration fee in an amount determined by the administrator to implement oil spill prevention activities, but not to exceed, until January 1, 2015, \$0.065 per barrel of crude oil or petroleum products, on persons owning crude oil or petroleum products at a marine terminal and thereafter the fee is not to exceed \$0.05 per barrel. The fee is deposited into the Oil Spill Prevention and Administration Fund in the State Treasury. Upon appropriation by the Legislature, moneys in the fund are available for specified purposes, including to cover the costs incurred by the Oiled Wildlife Care Network for training and field collection and search and rescue activities.~~

~~This bill would, instead, on and after January 1, 2015, increase the maximum annual assessment to \$0.07 per barrel of crude oil or petroleum products. The bill would also allow the assessment to cover the annual costs incurred by the Oiled Wildlife Care Network on and after January 1, 2015, and until January 1, 2016. The bill would, on and after January 1, 2016, continue the assessment of \$0.07 per barrel of crude oil to cover the costs authorized under existing law.~~

~~This bill would, until January 1, 2016, allow the administrator to transfer up to \$2,000,000 in funds from the Oil Spill Prevention and Administration Fund to the Oil Spill Response Trust Fund, as described, to fund specified activities of the Oiled Wildlife Care Network.~~

Vote: majority. Appropriation: no. Fiscal committee: *yes-no*. State-mandated local program: no.

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

1 *SECTION 1. Chapter 4.1 (commencing with Section 7300) is*
2 *added to Part 1.7 of Division 2 of the Revenue and Taxation Code,*
3 *to read:*

4
5 *CHAPTER 4.1. SONOMA COUNTY TRANSACTIONS AND USE TAXES*
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7 *7300. Notwithstanding any other law, the County of Sonoma*
8 *and any city within the county may impose a transactions and use*
9 *tax for general purposes, and the county and any city or special*
10 *district within the county may impose a transactions and use tax*
11 *for a specific purpose or purposes, including, but not limited to,*
12 *the support of transportation and road maintenance programs and*
13 *library services, that would, in combination with all taxes imposed*
14 *in accordance with Part 1.6 (commencing with Section 7251),*
15 *exceed the limit established in Section 7251.1 by up to 0.75 percent*
16 *if all of the following requirements are met:*

17 *(a) The County of Sonoma or a city or special district within*
18 *the county adopts an ordinance proposing the transactions and*
19 *use tax by any applicable voting approval requirement.*

20 *(b) The ordinance proposing the transactions and use tax is*
21 *approved by the voters voting on the ordinance in accordance with*
22 *Article XIII C of the California Constitution. The election on the*
23 *ordinance proposing the transactions and use tax may occur on*
24 *or after November 4, 2014.*

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

28 *7301. If, as of January 1, 2022, an ordinance proposing a*
29 *transactions and use tax has not been approved as required by*
30 *subdivision (b) of Section 7300, this chapter shall be repealed as*
31 *of that same date.*

32 *SEC. 2. The Legislature finds and declares that a special law*
33 *is necessary and that a general law cannot be made applicable*
34 *within the meaning of Section 16 of Article IV of the California*
35 *Constitution because of the unique fiscal pressures being*
36 *experienced in the County of Sonoma in providing essential*
37 *programs and services.*

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All matter omitted in this version of the bill appears in the bill as amended in the Senate, September 4, 2013. (JR11)

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