
Introduced by Senator Hancock

January 25, 2013

Senate Constitutional Amendment No. 11—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof, and by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 11, as introduced, Hancock. Local government: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a local government upon the approval of $\frac{2}{3}$ of the voters of the local government voting on that tax, and prohibits a local government from imposing an ad valorem tax on real property or a transactions tax or sales tax on the sale of real property.

This measure would instead condition the imposition, extension, or increase of a special tax by a local government upon the approval of 55% of the voters voting on the proposition. The measure would also make conforming and technical, nonsubstantive changes.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

1 *Resolved by the Senate, the Assembly concurring,* That the
2 Legislature of the State of California at its 2013-14 Regular Session
3 commencing on the third day of December 2012, two-thirds of the
4 membership of each house concurring, hereby proposes to the
5 people of the State of California, that the Constitution of the State
6 be amended as follows:

1 First—That Section 4 of Article XIII A thereof is amended to
2 read:

3 Section 4. ~~Cities, Counties and special districts, by a two-thirds~~
4 ~~vote of the qualified electors of such district, A city, county, or~~
5 ~~special district, upon the approval of 55 percent of its voters voting~~
6 ~~on the proposition, may impose a special taxes on such tax within~~
7 ~~that city, county, or special district, except ad valorem taxes on~~
8 ~~real property or a transaction transactions tax or sales tax on the~~
9 ~~sale of real property within such City, County that city, county, or~~
10 ~~special district.~~

11 Second—That Section 2 of Article XIII C thereof is amended
12 to read:

13 SEC. 2. ~~Local Government Tax Limitation.~~—Notwithstanding
14 any other provision of this Constitution:

15 (a) ~~All taxes~~Any tax imposed by any local government ~~shall be~~
16 ~~deemed to be either general taxes or special taxes. Special purpose~~
17 ~~districts or agencies, including school districts, shall have no power~~
18 ~~to levy general taxes. is either a general tax or a special tax. A~~
19 ~~special district or agency, including a school district, has no~~
20 ~~authority to levy a general tax.~~

21 (b) ~~No~~A local government ~~may~~ shall not impose, extend, or
22 increase any general tax unless and until that tax is submitted to
23 the electorate and approved by a majority vote. A general tax ~~shall~~
24 ~~is not be~~ deemed to have been increased if it is imposed at a rate
25 not higher than the maximum rate so approved. The election
26 required by this subdivision shall be consolidated with a regularly
27 scheduled general election for members of the governing body of
28 the local government, except in cases of emergency declared by
29 a unanimous vote of the governing body.

30 (c) Any general tax imposed, extended, or increased, without
31 voter approval, by any local government on or after January 1,
32 1995, and prior to ~~the effective date of this article, shall~~ November
33 6, 1996, may continue to be imposed only if ~~that general tax is~~
34 approved by a majority vote of the voters voting in an election on
35 the issue of the imposition, which election shall be held ~~within~~
36 ~~two years of the effective date of this article~~ no later than
37 November 6, 1998, and in compliance with subdivision (b).

38 (d) ~~No~~A local government ~~may~~ shall not impose, extend, or
39 increase any special tax unless and until that tax is submitted to
40 the electorate and approved by ~~a two-thirds vote~~ 55 percent of the

1 *voters voting on the proposition.* A special tax shall not be deemed
2 to have been increased if it is imposed at a rate not higher than the
3 maximum rate so approved.

4 Third—That Section 3 of Article XIII D thereof is amended to
5 read:

6 SEC. 3. ~~Property Taxes, Assessments, Fees and Charges~~
7 ~~Limited.~~—(a) ~~No~~ *An agency shall not assess a tax, assessment,*
8 *fee, or charge shall be assessed by any agency* upon any parcel of
9 property or upon any person as an incident of property ownership
10 except:

11 (1) The ad valorem property tax imposed pursuant to Article
12 XIII and Article XIII A.

13 (2) Any special tax receiving ~~a two-thirds vote~~ *the approval of*
14 *55 percent of the voters voting on the proposition* pursuant to
15 Section 4 of Article XIII A.

16 (3) Assessments as provided by this article.

17 (4) Fees or charges for ~~property related~~ *property-related* services
18 as provided by this article.

19 (b) For purposes of this article, fees for the provision of electrical
20 or gas service ~~shall are not be deemed~~ charges or fees imposed as
21 an incident of property ownership.