Senate Constitutional Amendment   No. 4

Introduced by Senator Liu
(Coauthor: Senator Pavley)
(Coauthor: Assembly Member Bonilla)

December 3, 2012

Senate Constitutional Amendment No. 4—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, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 4, as amended, Liu. Local government transportation projects: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of ⅔ of the voters of the city, county, or special district voting on that tax, except that certain school entities may levy an ad valorem property tax for specified purposes with the approval of 55% of the voters within the jurisdiction of these entities.

This measure would provide that the imposition, extension, or increase of a special tax by a local government for the purpose of providing funding for local transportation projects requires the approval of 55% of its voters voting on the proposition. *This measure would prohibit a local government from expending any revenues derived from a special transportation tax approved by 55% of the voters at any time prior to the completion of a statutorily identified capital project funded by revenues derived from another special tax of the same local government*

that was approved by a ²/₃ vote. The measure would also make conforming and technical, nonsubstantive changes.

Vote: ²⁄₃. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

1   *Resolved by the Assembly, the Senate concurring,* That the
2 Legislature of the State of California at its ~~2011–12~~ *2013–14*
3 Regular Session commencing on the ~~sixth~~ *third* day of December
4 ~~2010~~ *2012*, two-thirds of the membership of each house concurring,
5 hereby proposes to the people of the State of California that the
6 Constitution of the State be amended as follows:
7   First—That Section 4 of Article XIII A thereof is amended to
8 read:
9   Section 4. Except as otherwise provided by Section 2 of Article
10 XIII C, a city, county, or special district, by a two-thirds vote of
11 its voters voting on the proposition, may impose a special tax
12 within that city, county, or special district, except an ad valorem
13 tax on real property or a transactions tax or sales tax on the sale
14 of real property within that city, county, or special district.
15   Second—That Section 2 of Article XIII C thereof is amended
16 to read:
17   SEC. 2.   Notwithstanding any other provision of this
18 Constitution:
19   (a) A tax imposed by any local government is either a general
20 tax or a special tax. A special district or agency, including a school
21 district, has no authority to levy a general tax.
22   (b) A local government shall not impose, extend, or increase
23 any general tax unless and until that tax is submitted to the
24 electorate and approved by a majority vote. A general tax is not
25 deemed to have been increased if it is imposed at a rate not higher
26 than the maximum rate so approved. The election required by this
27 subdivision shall be consolidated with a regularly scheduled general
28 election for members of the governing body of the local
29 government, except in cases of emergency declared by a unanimous
30 vote of the governing body.
31   (c) Any general tax imposed, extended, or increased, without
32 voter approval, by any local government on or after January 1,
33 1995, and prior to the effective date of this article, may continue
34 to be imposed only if that general tax is approved by a majority
35 vote of the voters voting in an election on the issue of the

1 imposition, which election is held no later than November 6, 1998,
2 and in compliance with subdivision (b).
3   (d) (1) Except as otherwise provided in paragraph (2), a local
4 government shall not impose, extend, or increase any special tax
5 unless and until that tax is submitted to the electorate and approved
6 by two-thirds of the voters voting on the proposition. A special
7 tax is not deemed to have been increased if it is imposed at a rate
8 not higher than the maximum rate so approved.
9   (2) The imposition, extension, or increase of a special tax by a
10 local government for the purpose of providing funding for local
11 transportation projects under its jurisdiction, as may otherwise be
12 authorized by law, requires the approval of 55 percent of the voters
13 voting on the proposition. A special tax for the purpose of
14 providing funding for local transportation projects is not deemed
15 to have been increased if it is imposed at a rate not higher than the
16 maximum rate previously approved in the manner required by law.
17 The Legislature shall define local transportation projects for
18 purposes of this paragraph.
19   *(3) A local government shall not expend any revenues derived*
20 *from a special tax approved by 55 percent of the voters under*
21 *paragraph (2) at any time prior to the completion of a statutorily*
22 *identified capital project funded, in whole or in part, by revenues*
23 *derived from another special tax of the same local government*
24 *that was approved by a two-thirds vote under paragraph (1).*

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