

ASSEMBLY BILL

No. 1665

Introduced by Assembly Member Bonilla

January 14, 2016

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

LEGISLATIVE COUNSEL'S DIGEST

AB 1665, as introduced, Bonilla. Transactions and use taxes: County of Alameda, County of Contra Costa, and Contra Costa Transportation Authority.

Existing law authorizes the County of Alameda and the County of Contra Costa 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. Existing law repeals this authority on December 31, 2020, if the ordinance is not approved by the voters by that date.

This bill would extend this taxing authority of the County of Alameda until December 31, 2024, and would shift this same taxing authority, as so extended, from the County of Contra Costa to the Contra Costa Transportation Authority.

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 *Transportation Authority* may
5 each impose a transactions and use tax for the support of
6 countywide transportation programs at a rate of no more than 0.5
7 percent that would, in combination with all taxes imposed pursuant
8 to Part 1.6 (commencing with Section 7251), exceed the limit
9 established in Section 7251.1, if all of the following requirements
10 are met:

11 (a) The county *or the Contra Costa Transportation Authority*
12 adopts an ordinance proposing the transactions and use tax by any
13 applicable voting approval requirement.

14 (b) The ordinance proposing the transactions and use tax is
15 submitted to the electorate and is approved by the voters voting
16 on the ordinance pursuant to Article XIII C of the California
17 Constitution.

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

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

23 7292. If, as of December 31, ~~2020~~, 2024, an ordinance
24 proposing a transactions and use tax has not been approved as
25 required by subdivision (b) of Section 7291, this chapter shall be
26 repealed as of that same date.

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

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CORRECTIONS:
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