

AMENDED IN SENATE JUNE 23, 1997
AMENDED IN ASSEMBLY APRIL 1, 1997

CALIFORNIA LEGISLATURE—1997–98 REGULAR SESSION

ASSEMBLY BILL

No. 1472

Introduced by Assembly Member Thomson

February 28, 1997

An act to add Chapter 2.93 (commencing with Section 7286.52) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1472, as amended, Thomson. Transactions and use taxes: City of Woodland.

Existing law authorizes various local governmental entities, in accordance with certain requirements and limitations, to levy transactions and use taxes pursuant to the Transactions and Use Tax Law.

This bill would additionally authorize the City of Woodland, subject to voter approval, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate ~~not to exceed~~ *of 0.25% or 0.5%* for general revenue purposes.

This bill would contain legislative findings and declarations as to the necessity of a special statute.

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

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

1 SECTION 1. Chapter 2.93 (commencing with
2 Section 7286.52) is added to Part 1.7 of Division 2 of the
3 Revenue and Taxation Code, to read:

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5 CHAPTER 2.93. WOODLAND TRANSACTIONS AND USE TAX

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7 7286.52. (a) Subject to subdivision (b), the City of
8 Woodland may levy a transactions and use tax at a rate of
9 ~~not to exceed~~ 0.25 percent or 0.5 percent, if an ordinance
10 or resolution proposing that tax is approved by a
11 two-thirds vote of all the members of the city council and
12 the tax is approved by a majority vote of the qualified
13 voters of the city voting in an election on the issue.

14 (b) Any transactions and use tax levied under this
15 section shall be levied pursuant to the Transactions and
16 Use Tax Law (Part 1.6 (commencing with Section 7251)).

17 SEC. 2. The Legislature finds and declares that a
18 special law is necessary and that a general law cannot be
19 made applicable within the meaning of Section 16 of
20 Article IV of the California Constitution because of the
21 uniquely difficult fiscal pressures being experienced by
22 the City of Woodland in providing essential services and
23 funding for city programs and operations.

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