

Assembly Bill No. 147

CHAPTER 264

An act to add Chapter 2.99 (commencing with Section 7286.80) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor August 30, 2000. Filed with Secretary of State August 31, 2000.]

LEGISLATIVE COUNSEL'S DIGEST

AB 147, Strom-Martin. Transactions and use tax: City of Sebastopol.

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

This bill would additionally authorize the City of Sebastopol, subject to the approval of $\frac{2}{3}$ of the voters voting on the issue at an election, to levy a transactions and use tax pursuant to the Transactions and Use Tax Law at a rate 0.125% for general revenue purposes.

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

This bill would declare that it is to take effect immediately as an urgency statute.

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

SECTION 1. Chapter 2.99 (commencing with Section 7286.80) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.99. SEBASTOPOL TRANSACTIONS AND USE TAX

7286.80. (a) Subject to subdivision (b), the City of Sebastopol may levy a transactions and use tax at a rate of 0.125 percent, if an ordinance or resolution proposing that tax is approved by a majority vote of all of the members of the city council and the tax is approved by a two-thirds vote of qualified voters of the city voting in an election on the issue.

(b) (1) Any transactions and use tax imposed pursuant to this section shall be levied in accordance with Part 1.6 (commencing with Section 7251).

(2) The net revenues derived from a tax imposed pursuant to this section shall be expended for general revenue purposes.

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

SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to provide in a timely manner to the City of Sebastopol the fiscal authority that is essential to resolve immediate and pressing issues with respect to local services, it is necessary that this act take effect immediately.

