

AMENDED IN SENATE JUNE 8, 2009

AMENDED IN SENATE MAY 6, 2009

Senate Constitutional Amendment

No. 6

Introduced by Senator Simitian

(Coauthors: Senators ~~DeSaulnier, Liu, Romero, Alquist, Calderon, Cedillo, Corbett, DeSaulnier, Florez, Hancock, Kehoe, Leno, Liu, Lowenthal, Oropeza, Padilla, Pavley, Romero, Steinberg, Wiggins, Wolk, Wright, and Yee~~)

(Coauthors: Assembly Members Block, Huffman, Jones, John A. Perez, Portantino, Price, Ruskin, Skinner, and Torlakson)

December 9, 2008

Senate Constitutional Amendment No. 6—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, and by adding Section 4.5 to, Article XIII A thereof, 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 6, as amended, Simitian. Taxation: educational entities: parcel tax.

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

This measure would alternatively condition the imposition, extension, or increase of a parcel tax, as defined, by a school district, community college district, or county office of education upon the approval of 55%

of its voters voting on ~~that~~ *the* proposition, and would also make conforming changes to related provisions.

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 2009–10 Regular
3 Session commencing on the first day of December 2008, two-thirds
4 of the membership of each house concurring, hereby proposes to
5 the people of the State of California, that the Constitution of the
6 State be amended as follows:

7 First—That Section 4 of Article XIII A thereof is amended to
8 read:

9 SEC. 4. Except as provided by Section 4.5, a city, county, or
10 special district, by a two-thirds vote of its voters voting on the
11 proposition, may impose a special tax within that city, county, or
12 special district, except an ad valorem tax on real property or a
13 transactions tax or sales tax on the sale of real property within that
14 city, county, or special district.

15 Second—That Section 4.5 is added to Article XIII A thereof,
16 to read:

17 SEC. 4.5. (a) An imposition, extension, or increase by a school
18 district, community college district, or county office of education
19 of a parcel tax on real property within its jurisdiction shall be
20 approved by 55 percent of the voters in the district or county voting
21 on ~~that~~ *the* proposition.

22 (b) For purposes of this section, “parcel tax” means a special
23 tax imposed upon a parcel of real property at a rate that is
24 determined without regard to that property’s value.

25 Third—That Section 2 of Article XIII C thereof is amended to
26 read:

27 SEC. 2. Notwithstanding any other provision of this
28 Constitution:

29 (a) Any tax imposed by any local government is either a general
30 tax or a special tax. A special district or agency, including a school
31 district, has no authority to levy a general tax.

32 (b) A local government may not impose, extend, or increase
33 any general tax unless and until that tax is submitted to the
34 electorate and approved by a majority vote. A general tax is not
35 deemed to have been increased if it is imposed at a rate not higher

1 than the maximum rate so approved. The election required by this
2 subdivision shall be consolidated with a regularly scheduled general
3 election for members of the governing body of the local
4 government, except in cases of emergency declared by a unanimous
5 vote of the governing body.

6 (c) Any general tax imposed, extended, or increased, without
7 voter approval, by any local government on or after January 1,
8 1995, and prior to the effective date of this article, may continue
9 to be imposed only if that general tax is approved by a majority
10 vote of the voters voting in an election on the issue of the
11 imposition, which election shall be held no later than November
12 6, 1996, and in compliance with subdivision (b).

13 (d) Except as provided by Section 4.5 of Article XIII A, a local
14 government may not impose, extend, or increase any special tax
15 unless and until that tax is submitted to the electorate and approved
16 by a two-thirds vote. A special tax is not deemed to have been
17 increased if it is imposed at a rate not higher than the maximum
18 rate so approved.

19 Fourth—That Section 3 of Article XIII D thereof is amended
20 to read:

21 SEC. 3. (a) An agency shall not assess a tax, assessment, fee,
22 or charge upon any parcel of property or upon any person as an
23 incident of property ownership except:

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

26 (2) Any special tax receiving a two-thirds vote pursuant to
27 Section 4 of Article XIII A, or, as applicable, a 55 percent vote
28 pursuant to Section 4.5 of Article XIII A.

29 (3) Assessments as provided by this article.

30 (4) Fees or charges for property related services as provided by
31 this article.

32 (b) For purposes of this article, fees for the provision of electrical
33 or gas service are not deemed charges or fees imposed as an
34 incident of property ownership.