



Local ballot measures: Measure P

P

County Sales Tax

Ballot question

“Shall an ordinance be adopted authorizing the County of Tuolumne to collect a one percent Transactions and Use Tax (sales tax) in the unincorporated areas of the County for unrestricted general revenue purposes, providing approximately \$4,500,000 annually until ended by voters?”

What your vote means

YES	NO
A “Yes” vote approves an added 1% transactions and use tax in the unincorporated areas of the County operative on July 1, 2020.	A “No” vote does not add an added 1% transactions and use tax in the unincorporated areas of the County, and the retail sales and use tax rate would remain 7.25%.

For and Against Measure P

FOR	AGAINST
Sherri Brennan Tuolumne County Supervisor, District 1 Ryan Campbell Tuolumne County Supervisor, District 2 Daniel Anaiah Kirk Tuolumne County Supervisor, District 3 John Gray Tuolumne County Supervisor, District 4 Karl Rodefer Tuolumne County Supervisor, District 5	No Argument was filed against Measure P



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Impartial Analysis

Christopher Schmidt, Deputy County Counsel

The Tuolumne County Board of Supervisors proposes “Measure P,” which, if approved would impose a one percent (1%) transactions and use tax, which is a form of sales tax, in the unincorporated areas of Tuolumne County (“County”). This type of tax is levied on the sale or use of tangible personal property sold at retail with certain limited exceptions. Retailers collect the tax at the time of sale and remit the funds to the California Department of Tax and Fee Administration which distributes the tax.

The current retail sales and use tax rate in the unincorporated areas of the County is 7.25%, of which the County receives 1%, and the remainder goes to the State. This measure would authorize an additional 1% tax for the County and make the combined retail sales and use tax rate in the unincorporated areas of the County 8.25%.

The proposed transactions and use tax is a general tax, meaning the tax revenue generated would be deposited into the County's general fund and may be used for any unrestricted general governmental purpose. Measure P, if passed, would generate approximately \$4,500,000 of additional revenue annually until repealed by the voters.

A "Yes" vote approves an added 1% transactions and use tax in the unincorporated areas of the County operative on July 1, 2020.

A "No" vote does not add an added 1% transactions and use tax in the unincorporated areas of the County, and the retail sales and use tax rate would remain 7.25%.

The measure requires a simple majority vote for approval.

The above statement is an impartial analysis of Ordinance No. 3368. If you desire a copy of the ordinance or measure, please call the county elections official's office at (209) 533-5570 and a copy will be mailed at no cost to you.



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Fiscal Impact Statement

Deborah Bautista, County Auditor-Controller

This ballot measure, if adopted by County voters, would impose a one percent (1%) transactions and use tax, which is a form of sales tax, in the unincorporated areas of Tuolumne County ("County"). The proposed transactions and use tax is a general tax, meaning the tax revenue generated would be deposited into the County's general fund and may be used for any unrestricted general governmental purpose.

The one percent (1%) tax would be in addition to the existing sales tax and would be collected at the same time and in the same manner as the existing sales tax. Currently, the combined state and local sales tax rate for the incorporated areas of Tuolumne is 7.25%. If this measure is approved by the voters, the combined rate would be 8.25%

Assumptions:

1. County Sales and Use Tax revenues are based upon last four quarters of actual Bradley-Burns (1%) Local Tax receipts of \$4,370,680.
2. The effective date of the Ordinance shall be July 1, 2020.
3. The revenue shall be recorded on the accrual method. With the collection period from August 1 to July 31 of each fiscal year.

Financial increase: \$4,500,000 per fiscal year

This analysis is submitted by the Office of the Auditor-Controller of the County of Tuolumne pursuant to the requirements of Section 9160(c) of the Elections Code of the State of California.



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Arguments in support of or in opposition to the proposed laws are the opinions of the authors.

Argument for Measure P

A **YES** vote on Measure P would ensure Tuolumne County can continue to meet their commitment to provide exceptional public service that protects the **health** and **safety** of our citizens, promotes **stewardship** of our natural and cultural resources, enhances our rural **quality of life** and stimulates the **economic prosperity** for our community.

Each year, through the budget process, Tuolumne County takes action to reduce cost and increase efficiencies. While this is done in general to be good stewards of public funds, it is also done out of necessity. Continuous changes to State and Federal mandates, laws, and regulations continue to increase the cost of essential services to our citizens. Local revenues have continued to increase, but they are not keeping pace with the cost associated with new State and Federal mandates. If this continues, Tuolumne County will be unable to maintain the same level of service we provide today.

Today, Sales Tax in the unincorporated areas of Tuolumne County is 7.25%, the State mandated minimum. Of 7.25%, only 1% comes back to the Tuolumne County General fund. The majority is retained by the State of California. The additional revenue generated by this Measure would **all** go to Tuolumne County's general fund for essential services and not the State.

Additionally, Tuolumne County receives over a million **visitors** each year that have an impact on the services provided. This measure ensures visitors pay their fair share for the impact they have on our community through their local purchases which are subject to sales taxes.

A **YES** vote on Measure P would ensure that Tuolumne County can sustain the essential services provided today, such as fire protection, sheriff's patrols, libraries, recreation and youth programs, while creating a more fiscally sustainable future.

s/ Sherri Brennan
Sherri Brennan
Tuolumne County Supervisor, District 1

s/ John Gray
John Gray
Tuolumne County Supervisor, District 4

s/ Ryan Campbell
Ryan Campbell
Tuolumne County Supervisor, District 2

s/ Karl Rodefer
Karl Rodefer
Tuolumne County Supervisor, District 5

s/ Daniel Anaiah Kirk
Daniel Anaiah Kirk
Tuolumne County Supervisor, District 3

Argument Against Measure P

No argument was filed against Measure P