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TITLE 5. LOCAL AGENCIES [50001 - 57607] (Title 5 added by Stats. 1949, Ch. 81.)

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821] (Division 2 added by Stats. 1949, Ch. 81.)

PART 2. POWERS AND DUTIES EXERCISED JOINTLY BY CITIES, COUNTIES, OR OTHER AGENCIES [55000 - 55707] (Part 2 added by Stats. 1949, Ch. 81.)

CHAPTER 5. Tax Sharing [55700 - 55707] (Chapter 5 added by Stats. 1968, Ch. 991.)

ARTICLE 1. Bradley-Burns Revenues [55700 - 55707] (Article 1 added by Stats. 1968, Ch. 991.)

55700. As used in this article, "local agency" means a county, city and county, and city, both chartered and general law.

(Added by Stats. 1968, Ch. 991.)

55701. As used in this article, "legislative body" means the board of supervisors in the case of a county or city and county and the city council or board of trustees in the case of a city.

(Added by Stats. 1968, Ch. 991.)

55702. As used in this article, "revenue" means revenue derived from the tax collected pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law provided for in Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code.

(Added by Stats. 1968, Ch. 991.)

55703. Except as specifically provided in this article, and unless the context otherwise requires, terms used in this article shall have the same meaning as the meaning accorded them in the Sales and Use Tax Law provided for in Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code.

(Added by Stats. 1968, Ch. 991.)

55704. In any case in which a legislative body, by resolution, determines that one or more retailers have been established, or will be established, in one local agency and that consumers residing in one or more other local agencies are, or will be, purchasing tangible personal property from such retailers to the extent that equity requires the revenues of such local agency be distributed in a fair and just manner to all local agencies concerned, a contract may be entered into pursuant to this article to apportion the revenue of the local agency in which such retailers are located. Each local agency desiring to become a party to such a contract, shall, by resolution, so state and name the party authorized by the local agency to sign the contract on the agency's behalf.

(Added by Stats. 1968, Ch. 991.)

55704.5. Pursuant to subdivision (b) of Section 29 of Article XIII of the California Constitution, on or after November 4, 1998, counties, cities and counties, and cities may enter into contracts to apportion revenue between them, provided that both of the following conditions are met:

(a) Each contract is proposed in an ordinance or resolution of the governing body of each jurisdiction that is a party to that contract.

(b) Each proposing ordinance or resolution described in subdivision (a) is approved by a two-thirds vote of the governing body to which it is submitted.

(Added by Stats. 1999, Ch. 56, Sec. 1. Effective January 1, 2000.)

55705. The apportionment of revenue pursuant to this article shall be on such terms as the parties may agree pursuant to a contract signed by the individuals authorized by the resolution of each legislative body of a local agency which is a party thereto.

(Added by Stats. 1968, Ch. 991.)

55706. A copy of the contract and a copy of each resolution shall be transmitted to the auditor, or officer holding the equivalent position, of each local agency which is a party to the contract. Thereafter, upon the receipt of revenues transmitted by the State Board of Equalization pursuant to Section 7204 of the Revenue and Taxation Code, the auditor or equivalent officer shall allocate the funds pursuant to the terms of the contract.

(Added by Stats. 1968, Ch. 991.)

55707. Except as otherwise provided in Section 55704.5, no contract entered into pursuant to this article shall be operative until it has been submitted at a general election or at a direct primary election to the qualified electors of each local agency that is a party thereto and receives a majority of all votes cast for and against it at that election in each local agency.

(Amended by Stats. 1999, Ch. 56, Sec. 2. Effective January 1, 2000.)