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GOVERNMENT CODE - GOV

TITLE 7.96. NORTH LAKE TAHOE TRANSPORTATION AUTHORITY [67960 - 67980] (Title 7.96 added by Stats. 1998, Ch. 1044, Sec. 1.)

CHAPTER 3. Powers and Functions of the Authority [67970 - 67980] (Chapter 3 added by Stats. 1998, Ch. 1044, Sec. 1.)

67970. (a) A retail transactions and use tax ordinance applicable within the boundaries of the authority may be imposed by the authority in accordance with this chapter and Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, if all of the following occur:

- (1) The tax ordinance is adopted by a majority vote of the board.
- (2) Imposition of the tax is approved by a two-thirds vote of the voters voting on the measure at a special election called for that purpose by the board.
- (3) A transportation plan is adopted by the authority pursuant to Section 67978.

(b) The retail transactions and use tax shall remain in effect for not longer than 30 years, or any lesser period of time specified in the tax ordinance. The tax may be continued in effect, or reimposed, by a tax ordinance adopted by a majority vote of the authority, if the reimposition of the tax is approved by a two-thirds vote of the voters.

(Amended by Stats. 2018, Ch. 771, Sec. 6. (AB 2920) Effective January 1, 2019.)

67972. (a) In the ordinance, the authority shall do all of the following:

- (1) State the nature of the tax to be imposed.
- (2) Provide the tax rate or the maximum tax rate.
- (3) Specify the period during which the tax will be imposed.
- (4) Specify the purposes for which the revenue derived from the tax will be used.

(b) The tax rate may be in .25 percent increments and may not exceed a maximum tax rate of 1 percent.

(Amended by Stats. 2018, Ch. 771, Sec. 7. (AB 2920) Effective January 1, 2019.)

67974. (a) The special election shall be called and conducted in the same manner as provided by law for the conduct of special elections by a county.

(b) The sample ballot to be mailed to the voters, pursuant to Section 13303 of the Elections Code, shall be the full proposition, as set forth in the ordinance calling the election. The voter information handbook shall include the entire transportation expenditure plan adopted under Section 67978.

(Added by Stats. 1998, Ch. 1044, Sec. 1. Effective January 1, 1999.)

67976. (a) Any retail transactions and use tax ordinance adopted pursuant to this chapter shall be operative on the first day of the first calendar quarter commencing more than 120 days after adoption of the ordinance.

(b) Prior to the operative date of the ordinance, the authority shall contract with the State Board of Equalization to perform all functions incidental to the administration and operation of the ordinance.

(Amended by Stats. 2018, Ch. 771, Sec. 8. (AB 2920) Effective January 1, 2019.)

67978. (a) Prior to calling the election required under Section 67970, the authority shall adopt a transportation plan. The transportation plan shall give due consideration to the needs of both local residents of, and visitors to, the North Lake Tahoe region, and shall provide for the coordination, operation, and expansion of transportation services that are beneficial to the local economy, attractive to visitors, and convenient to residents.

(b) The authority shall annually review and may propose amendments to the transportation plan to provide for the use of available federal, state, and local transportation funds, to account for unexpected revenues, or to take into consideration unforeseen circumstances.

(Amended by Stats. 2018, Ch. 771, Sec. 9. (AB 2920) Effective January 1, 2019.)

67980. Expenditure of the revenues derived from the tax imposed pursuant to this chapter, together with other federal, state, and local funds made available to the authority for transportation improvements, shall be in accordance with the transportation expenditure plan.

(Added by Stats. 1998, Ch. 1044, Sec. 1. Effective January 1, 1999.)