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AB-1665 Transactions and use taxes: County of Alameda, County of Contra Costa, and Contra Costa Transportation Authority. (2015-2016)

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Assembly Bill No. 1665

CHAPTER 45

An act to amend Section 7291 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor July 01, 2016. Filed with Secretary of State July 01, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1665, Bonilla. Transactions and use taxes: County of Alameda, County of Contra Costa, and Contra Costa Transportation Authority.

Existing law authorizes the County of Alameda and the County of Contra Costa to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5% that, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed, if certain requirements are met, including a requirement that the ordinance proposing the transactions and use tax be submitted to, and approved by, the voters. Existing law repeals this authority on December 31, 2020, if the ordinance is not approved by the voters by that date.

This bill would remove this taxing authority from the County of Alameda and the County of Contra Costa and grant this taxing authority to the Contra Costa Transportation Authority.

This bill would authorize the continued effect of an existing ordinance in effect on January 1, 2016, and previously adopted under the authority of existing law amended by this bill.

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

Vote: 2/3 Appropriation: no Fiscal Committee: no Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 7291 of the Revenue and Taxation Code is amended to read:

7291. Notwithstanding any other law, the Contra Costa Transportation Authority may impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5 percent that would, in combination with all taxes imposed pursuant to Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1, if all of the following requirements are met:

(a) The Contra Costa Transportation Authority adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement.

(b) The ordinance proposing the transactions and use tax is submitted to the electorate and is approved by the voters voting on the ordinance pursuant to Article XIII C of the California Constitution.

(c) The transactions and use tax conforms to the Transactions and Use Tax Law, Part 1.6 (commencing with Section 7251), other than Section 7251.1.

SEC. 2. Notwithstanding any other law, any ordinance previously adopted under the authority of Section 7291 of the Revenue and Taxation Code as amended by Chapter 194 of the Statutes of 2013, and in effect on January 1, 2016, may continue in effect.

SEC. 3. 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 because of the unique fiscal pressures being experienced in the County of Alameda and by the Contra Costa Transportation Authority in providing essential transportation programs.

SEC. 4. 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 ensure that the residents of the County of Contra Costa have adequate transportation services, it is necessary that this measure take effect immediately.