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AB-1189 Riverside County Transportation Commission: transactions and use tax. (2017-2018)

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Date Published: 10/10/2017 09:00 PM

Assembly Bill No. 1189

CHAPTER 642

An act to amend Section 240306 of the Public Utilities Code, relating to transportation.

[Approved by Governor October 10, 2017. Filed with Secretary of State October 10, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1189, Eduardo Garcia. Riverside County Transportation Commission: transactions and use tax.

Existing law creates the Riverside County Transportation Commission with specified powers and duties relative to transportation planning and programming in Riverside County. Existing law authorizes the commission to impose a transactions and use tax for transportation purposes subject to approval of the voters, which, pursuant to the California Constitution, requires approval of $\frac{2}{3}$ of the voters. Existing law requires that the tax be imposed in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law, including a requirement that the combined rate of all taxes that may be imposed in accordance with that law in the county not exceed 2%. Existing law provides that the maximum tax rate that may be imposed by the commission for transportation purposes is $\frac{1}{2}$ of 1%.

This bill would authorize the commission to impose a maximum tax rate for transportation purposes of 1% instead of $\frac{1}{2}$ of 1%, subject to voter approval, and would specify that the tax rate imposed by the commission would not be considered for purposes of the combined rate limit. The bill would prohibit the commission from imposing a tax rate other than 1%, or $\frac{3}{4}$, $\frac{1}{2}$, or $\frac{1}{4}$ of 1% unless specifically authorized by statute.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Riverside.

Vote: majority Appropriation: no Fiscal Committee: no Local Program: no

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

SECTION 1. Section 240306 of the Public Utilities Code is amended to read:

240306. (a) The commission, subject to the approval of the voters, may impose a maximum tax rate of 1 percent under this division and the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code). The commission shall not levy a tax or multiple taxes at a rate other than 1 percent, or three-quarters, one-half, or one-quarter of 1 percent, unless specifically authorized by statute. Neither this division nor the ordinance shall affect any tax otherwise authorized.

(b) Notwithstanding Section 7251.1 of the Revenue and Taxation Code, the tax rate authorized pursuant to this section shall not be considered for purposes of the combined rate limit established by that section.

(c) The tax rate adopted pursuant to this chapter, unless otherwise prohibited, may be increased by the commission by ordinance adopted in the manner and by the vote stated in Section 240301 and approved by two-thirds of the electors voting on the measure at an election called for that purpose by the commission.

SEC. 2. The Legislature finds and declares that a special statute is necessary and that a general statute cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the need to provide a local funding option to meet the transportation needs of the County of Riverside.