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AB-1613 San Mateo County Transit District: retail transactions and use tax. (2017-2018)

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Assembly Bill No. 1613

CHAPTER 231

An act to amend Sections 103350 and 131057 of the Public Utilities Code, and to amend Section 7295 of the Revenue and Taxation Code, relating to transit districts.

[Approved by Governor September 11, 2017. Filed with Secretary of State September 11, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1613, Mullin. San Mateo County Transit District: retail transactions and use tax.

(1) Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy a transactions and use tax for general purposes, 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 also authorizes the board of the San Mateo County Transit District to adopt a retail transactions and use tax ordinance in accordance with the Transactions and Use Tax Law.

This bill would authorize the board, unless the transactions and use tax described in paragraph (2) has been imposed, to exceed that 2% limit to impose a retail transactions and use tax set at a rate of no more than 0.5%, if approved by the board before January 1, 2026. The bill would require the board, in concurrence with the county and for purposes of this tax, to develop an expenditure plan of projects, programs, and services that may include, among other things, public transit, local streets and roads, state highways, bicycle and pedestrian facilities, intelligent transportation systems, and transportation planning. The bill would authorize the board to administer the expenditure plan in its entirety, or to transfer proceeds of the tax to the San Mateo County Transportation Authority for administration by that authority consistent with the expenditure plan. The bill would authorize the authority to administer those funds, consistent with the expenditure plan.

(2) Existing law authorizes the County of San Mateo to impose a transactions and use tax for countywide transportation programs at a rate of no more than 0.5% that, in combination with other taxes imposed in accordance with the Transactions and Use Tax Law, would exceed the 2% combined rate limit.

This bill would prohibit the County of San Mateo from imposing this transactions and use tax if the retail transactions and use tax described in paragraph (1) has been imposed by the board of the San Mateo County Transit District.

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

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

SECTION 1. Section 103350 of the Public Utilities Code is amended to read:

103350. (a) A retail transactions and use tax ordinance may be adopted by the board in accordance with Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and consistent with Article XIII C of the California Constitution.

(b) The board may impose a retail transactions and use tax pursuant to subdivision (a) that, in combination with all taxes imposed in accordance with Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, exceeds the limit established in Section 7251.1 of the Revenue and Taxation Code, if both of the following requirements are met:

(1) The tax is set at a rate of no more than 0.5 percent.

(2) The board adopts the ordinance approving the tax before January 1, 2026.

(c) For purposes of a new tax imposed pursuant to subdivision (b), the board, in concurrence with the County of San Mateo, shall develop an expenditure plan of projects, programs, and services that may include, among other things, public transit, local streets and roads, state highways, bicycle and pedestrian facilities, intelligent transportation systems, and transportation planning.

(d) The board may administer the expenditure plan in its entirety, or may transfer proceeds of the tax to the San Mateo County Transportation Authority for administration by that authority consistent with the expenditure plan.

(e) The board shall not act pursuant to subdivision (b) if a transactions and use tax has been imposed pursuant to Section 7295 of the Revenue and Taxation Code.

SEC. 2. Section 131057 of the Public Utilities Code is amended to read:

131057. (a) The commission and any county transportation authority, in administering the adopted county transportation expenditure plan and imposing the retail transactions and use tax, shall have only those powers necessary for those purposes.

(b) The San Mateo County Transportation Authority shall have the power to administer funds transferred to it by the San Mateo County Transit District, consistent with the expenditure plan for a voter-approved tax imposed by the San Mateo County Transit District pursuant to Section 103350.

SEC. 3. Section 7295 of the Revenue and Taxation Code is amended to read:

7295. (a) Notwithstanding any other law, the County of San Mateo may, in accordance with the requirements of the Bay Area County Traffic and Transportation Funding Act (Division 12.5 (commencing with Section 131000) of the Public Utilities Code) relating to the imposition of transactions and use taxes, 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 in accordance with Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1.

(b) The county shall not act pursuant to this section if a retail transactions and use tax has been imposed pursuant to subdivision (b) of Section 103350 of the Public Utilities Code.