



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites
------	------------------	----------------	--------------	-----------------	------------------	--------------

**SB-152 Transactions and use taxes: County of Sonoma.** (2017-2018)

SHARE THIS:  

Date Published: 09/24/2018 09:00 PM

**Senate Bill No. 152**

**CHAPTER 728**

An act to add and repeal Chapter 3.76 (commencing with Section 7292.8) of Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[ Approved by Governor September 23, 2018. Filed with Secretary of State September 23, 2018. ]

**LEGISLATIVE COUNSEL'S DIGEST**

SB 152, McGuire. Transactions and use taxes: County of Sonoma.

Existing law authorizes cities and counties, subject to certain limitations and approval requirements, to levy a transactions and use tax for general or specific 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%.

This bill would authorize the County of Sonoma or any city within the county to impose a transactions and use tax for general purposes, and the county, any city within the county, or the Sonoma County Transportation Authority to impose a transactions and use tax for specific purposes, at a rate of no more than 1% that, in combination with other transactions and use taxes, would exceed the above-described combined rate limit of 2%, if certain requirements are met. The bill would repeal this authorization on January 1, 2026, if an ordinance proposing the tax has not been approved by that date.

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

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

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

**SECTION 1.** Chapter 3.76 (commencing with Section 7292.8) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

**CHAPTER 3.76. Sonoma County Transactions and Use Tax**

**7292.8.** Notwithstanding any other law, the County of Sonoma or any city within the county may impose a transactions and use tax for general purposes, and the county, any city within the county, or the Sonoma County Transportation Authority may impose a transactions and use tax for specific purposes, at a rate of no more than 1 percent that would, in combination with all taxes imposed in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), exceed the limit established by Section 7251.1, if all of the following requirements are met:

(a) The County of Sonoma, a city within the county, or the Sonoma County 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 approved by the voters voting on the ordinance in accordance with Article XIII C of the California Constitution. The election on the ordinance proposing the transactions and use tax may occur on or after November 6, 2018.

(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.

**7292.9.** If, as of January 1, 2026, an ordinance proposing a transactions and use tax has not been approved as required by subdivision (b) of Section 7292.8, this chapter shall be repealed as of that same date.

**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 unique fiscal pressures being experienced in the County of Sonoma in providing essential programs and services.