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**AB-2453 Transactions and use taxes: Ventura County Transportation Commission.** (2021-2022)

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**Assembly Bill No. 2453**

**CHAPTER 286**

An act to add and repeal Chapter 3.93 (commencing with Section 7300) of Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[ Approved by Governor September 13, 2022. Filed with Secretary of State September 13, 2022. ]

**LEGISLATIVE COUNSEL'S DIGEST**

AB 2453, Bennett. Transactions and use taxes: Ventura County Transportation Commission.

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%.

This bill would authorize the Ventura County Transportation Commission to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5% that would, in combination with other transactions and use taxes, exceed the above-described combined rate limit of 2%, if the ordinance proposing the tax is approved by the voters, subject to applicable voter approval requirements, as specified. The bill would provide that a transactions and use tax rate imposed pursuant to the bill will not be considered for purposes of that combined rate limit described above.

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

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

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

**SECTION 1.** Chapter 3.93 (commencing with Section 7300) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, immediately following Chapter 3.92, to read:

**CHAPTER 3.93. Local Government Finance in the County of Ventura**

**7300.** (a) Notwithstanding any other law, the Ventura County Transportation Commission 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 in accordance with Part 1.6 (commencing with Section 7251), exceed the limit established in Section 7251.1 if all of the following requirements are met:

- (1) The Ventura County Transportation Commission adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement.

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

(3) 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.

(b) Notwithstanding Section 7251.1, a transactions and use tax rate imposed pursuant to subdivision (a) shall not be considered for purposes of the combined rate limitation established by Section 7251.1.

**7300.1.** If an ordinance proposing the transactions and use tax authorized by this chapter is not approved pursuant to Section 7300, this chapter shall be repealed on January 1, 2027.

**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 critical needs of the transportation infrastructure within the County of Ventura.