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AB-1385 Riverside County Transportation Commission: transaction and use tax. (2023-2024)

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Assembly Bill No. 1385

CHAPTER 578

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

[Approved by Governor October 08, 2023. Filed with Secretary of State October 08, 2023.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1385, Garcia. Riverside County Transportation Commission: transaction and use tax.

Existing law creates the Riverside County Transportation Commission with specified powers and duties relative to transportation planning and programming in the County of Riverside. 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 limits the commission to a 1% maximum tax rate, and requires the commission's tax or taxes to be levied at a rate divisible by $\frac{1}{4}\%$, unless a different rate is specifically authorized by statute.

This bill would raise the maximum tax rate the commission may impose from 1% to 1.5%.

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 1.5 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 only levy a tax or multiple taxes at a rate that is a multiple of 0.25 percent, unless a different rate is 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.