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SB-333 Transactions and use taxes: San Luis Obispo Council of Governments. (2025-2026)

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Senate Bill No. 333

CHAPTER 750

An act to add Chapter 3.83 (commencing with Section 7294.5) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor October 13, 2025. Filed with Secretary of State October 13, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

SB 333, Laird. Transactions and use taxes: San Luis Obispo Council of Governments.

Existing law authorizes various local governmental entities, 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 any county not exceed 2%.

This bill would authorize the San Luis Obispo Council of Governments, by an ordinance adopted by the council, to levy a tax pursuant to the Transactions and Use Tax Law at a rate not to exceed 1%, for general and special purposes, subject to voter approval on or after January 1, 2026, and before January 1, 2032. The bill would authorize the board to exceed the 2% limit described above to impose the retail transactions and use tax.

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

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

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

SECTION 1. Chapter 3.83 (commencing with Section 7294.5) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 3.83. San Luis Obispo Council of Governments Transactions and Use Tax

7294.5. (a) Notwithstanding any other law, the San Luis Obispo Council of Governments, established pursuant to Chapter 5 (commencing with Section 6500) of Division 7 of Title 1 of the Government Code, may impose a transactions and use tax for general or specific purposes at a rate of no more than 1 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 San Luis Obispo Council of Governments adopts an ordinance proposing the transactions and use tax by the 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 by the applicable voting approval requirement in accordance with the California Constitution.

(3) The ordinance proposing the transactions and use tax is approved by the voters on or after January 1, 2026, and before January 1, 2032.

(4) 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.

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 in the County of San Luis Obispo.