

The Rise of Local Add-On Sales (Transactions and Use) Taxes in California

The Transactions and Use Tax Law was adopted in 1969 authorizing the adoption of local “transactions and use tax” add-ons to the combined state and local sales tax rate. Over the years the law was amended to provide specific authorizations for various particular cities, counties, special districts and countywide authorities. Prior to 2003, the most common transactions and use tax measures were those for a specific countywide need, most commonly transportation. But since a 2003 change in the law, add-on taxes by cities and some counties for general purposes have become more frequent.

“Transactions and Use Tax” Versus “Sales and Use Tax”¹

Under California law, transactions and use taxes may be approved locally and added to the combined state and local sales and use tax rate. The base statewide sales and use tax, currently at 7.25 percent, includes portions that go to the state general fund, to several specific state funds including some for local allocation and use, and to the cities and counties essentially based on the location of the purchase.²

Transactions and Use Taxes generally apply to merchandise that is delivered in a jurisdiction which imposes such a tax. In practice the tax application and allocation for most retail sales will not differ from the sales and use tax. But there are some differences. Importantly, in the case of a sale or lease of a vehicle, vessel, or aircraft, a transactions and use tax is charged and allocated base on the location in which the property will be registered.

So if the city Jane lives in has a transactions and use tax, she will pay that tax if she purchases a car, even if she makes the purchase in a neighboring county that has no transactions and use tax. If Jane purchases a book in that neighboring county, she would not pay any transactions and use tax, but if she buys the book in her city she would pay her city’s tax.

City and County Transactions and Use Taxes.

In 2003, Governor Gray Davis signed SB566 (Scott)³ which gave every county and every city the ability to seek voter approval of a local transactions and use tax increase under the following conditions:

- the transactions and use tax may be imposed at a rate of 0.125 percent or a multiple thereof,⁴
- the ordinance proposing the tax must be approved by a two-thirds vote of all members of the governing body,
- if for general purposes, the tax must be approved by a majority vote of the voters in the city or county,
- if for specific purposes, the tax must be approved by a two-thirds vote of the voters in the city or county, and
- the maximum combined rate of transactions and use taxes in any location may not exceed 2 percent except in the counties of Los Angeles, Alameda and Contra Costa where the maximum may not exceed 2.5 percent.⁵

Prior to SB566, with the exception that counties could form special agencies to seek taxes for transportation improvements, a city or county had to seek special legislation in order to adopt a transactions and use tax measure. More than twenty local agencies had received such special authorization.

There are currently 176 cities and 32 counties (including San Francisco City/County) with voter approved transactions and use tax rates. Although most are general purpose, majority approval rates, 27 cities have special purpose, two-thirds approval rates. Greenfield in Monterey County has the highest combination of city rates, 1.75 percent, including a 1 percent general purpose rate originally approved in 2012 and a 0.75 percent additional rate approved in November 2015.

Table 1 **Cities with Transactions and Use Taxes**

Effective as of 1 April 2017

176 Cities with Approved Transactions and Use Taxes

Rate	0.25%	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%
General/Special	13	84	18	53	2	5	1

Table 2 **Special (Earmarked) Transactions and Use Taxes in Cities**

Effective as of 1 April 2017 - - 33 Approved Rates in 27 Cities

Rate	0.25%	0.375%	0.50%	0.75%	1.00%
Police &/or Fire / EMS	4	1	9	2	1
Streets/Roads/Transit			7		2
Hospital/Medical			1		
Parks/Recreation/OpenSpace			1		
Libraries	2				
Community Center			1		
Sewers			1		
Wastewater Treatment	1				
Total	7	1	20	2	3

Table 3 **Countywide Transactions and Use Taxes**

effective as of 1 April 2017

Rate	0.10%	0.125%	0.25%	0.375%	0.50%	1.00%
General		1			3	
Transportation			1	1	20	2*
Transit		2	2		7	
Libraries		5	2			
Hospital/Medical					2	
OpenSpace			1		1	
Fire / EMS					1	
Fairgrounds			1			
School Facilities			1			
Zoo	1					
Total	1	8	8	1	34	2

*Los Angeles and Alameda Counties each have two 0.5% rates for transportation.

In addition to the city rates, there are 57 countywide county or special district rates in 32 counties. Humboldt (1/2 percent), Inyo (1/2 percent), Santa Clara (1/8 percent), and San Mateo (1/2 percent) have general purpose rates. All others are special taxes for specific purposes. Thirty-five of the county rates are for transportation or transit, seven for libraries and two for hospitals. Sonoma (1/4 percent) and Marin (1/2 percent) each have rates for open space and agricultural land preservation. Amador County has a 1/2 percent rate for fire protection and emergency medical services. San Francisco has a 1/4 percent rate for school and community college facilities. Fresno County has a specially authorized 1/10 percent rate for its zoo.

**Table 4
Combined Countywide Transactions and Use Tax Rates**

Effective April 1, 2017. Not including city rates.

Rate	0.125%	0.25%	0.50%	0.625%	0.725%	0.875%	1.00%	1.25%	1.50%	2.00%
General/Special	2	2	17	1	1	1	1	4	2	1

In Alameda County, four different tax rate approvals combine for a total 2.00 percent composite rate countywide, added to the state sales and use tax rate. In 17 of the 32 counties with transactions and use tax rates, the combined total is ½ percent.

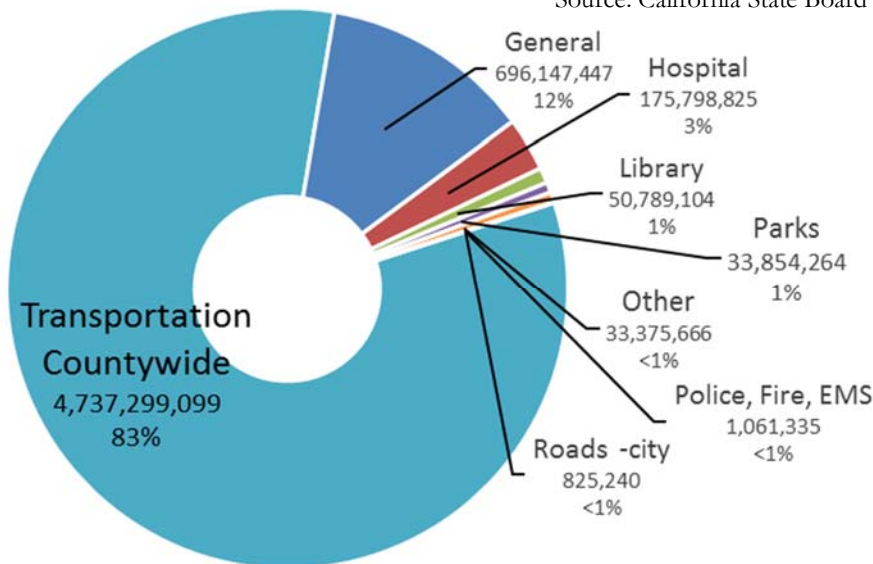
Altogether, transactions and use tax rates have been approved by 208 different cities and counties. Among the 482 cities and 58 counties in California, there are just 47 cities and 26 county unincorporated areas that are at the base 7.25 percent sales and use tax rate without any applicable additional transactions and use tax.

Revenues from Transactions and Use Taxes

Although city transactions and use taxes are becoming more common, the substantial majority of transactions and use tax revenues are collected from countywide measures, especially for transportation including streets, roads and transit. In FY2014-15 83 percent of revenues collected from transactions and use taxes in California was for transportation purposes. Although over 90% of city imposed transactions and use taxes are for general purposes, city and county general revenues comprised just 12 percent of total transactions and use tax collections.

Designated Purposes of Revenues from Transactions and Use Taxes FY2014-15

Source: California State Board of Equalization



Election Success of Transactions and Use Taxes

From 1995 through November 2016, 537 proposals for local transactions and use taxes have been submitted to the voters. General taxes (general purposes, majority voter approval) have become more common in recent years.

Since 2008, 74 percent (212 of 286) of proposals were general purpose majority vote. From 1995 through 2008, just 45 percent (112 of 251) were general purpose.

Prior to the passage of SB566 in 2003, a local agency needed special legislation to propose a transactions and use tax. Most legislation authorized only two-thirds vote special taxes. But general tax proposals are now more common.

Table 5 Transactions & Use Tax Measures

	Approved/Proposed																						
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
General	1/1	1/1	0/0	0/5	0/2	2/5	0/1	2/3		13/31	8/10	14/21	2/7	18/25	2/8	18/25	5/8	33/36	9/11	37/46	8/11	57/67	230/324
Special	0/1	0/6	0/2	6/18	2/3	3/8	0/0	2/9	3/5	14/30	3/4	8/29	2/2	13/22	0/1	1/2	2/3	6/11	2/3	9/18	0/0	16/36	92/213
	1/2	1/7	0/2	6/23	2/5	5/13	0/1	4/12	3/5	27/61	11/14	22/50	4/9	31/47	2/9	19/27	7/11	39/47	11/14	46/64	8/11	73/103	322/537
City	0/1	0/3	0/0	2/6	1/1	3/3	0/0	2/3	2/2	16/37	10/13	16/28	4/9	24/36	2/9	19/25	6/10	32/36	11/14	4/55	8/10	64/73	226/374
County/Special Distr	1/1	1/4	0/2	4/17	1/4	2/10	0/1	2/9	1/3	11/24	1/1	6/22	0/0	7/11	0/0	0/2	1/1	7/11	0/0	5/9	0/1	9/30	59/163
	1/2	1/7	0/2	6/23	2/5	5/13	0/1	4/12	3/5	27/61	11/14	22/50	4/9	31/47	2/9	19/27	7/11	39/47	11/14	9/64	8/11	73/103	285/537
Special Tax Uses																							
Police & Fire			0/1	1/3	1/1					3/10	2/2	1/6	2/2	4/7	0/1	0/1	0/1	0/1	2/2	2/5		3/7	21/50
Hospital/Medical		0/1		0/1						1/2	1/1			0/1						1/1			4/8
Streets/Roads	0/1	0/1		1/2					2/3	0/1	0/1	1/4		2/2				1/2	0/1	1/2		4/4	12/24
Transportation-Countywide				0/3		2/4		1/6	1/2	7/10		5/15		5/7				0/2		1/1		6/14	28/64
Libraries		0/2		3/7	1/2	0/1		1/1		1/4		0/1		1/2			2/2	3/3		0/1		3/4	15/30
Other		0/2	0/1	1/2		0/2		0/2		2/3		1/3		1/3		1/1		2/3		4/8		0/7	12/37
	0/1	0/6	0/2	6/18	2/3	3/8		2/9	3/5	14/30	3/4	8/29	2/2	13/22	0/1	1/2	2/3	6/11	2/3	9/18		16/36	92/213

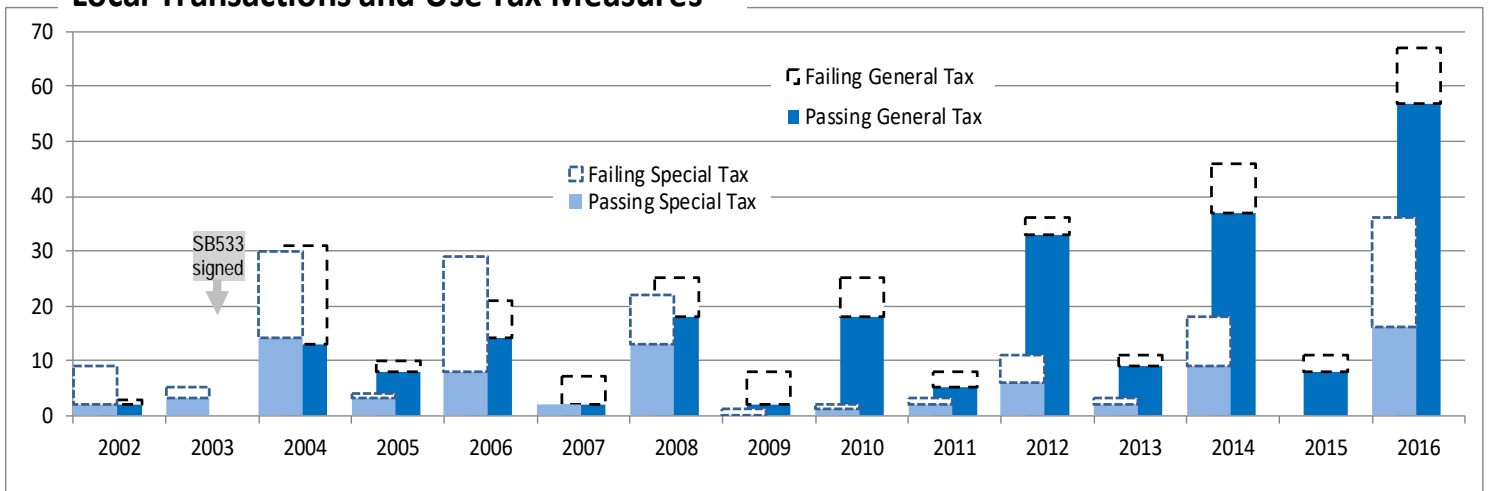
San Francisco is counted as a county.

Among the special taxes, the most common proposed specific use is countywide transportation followed closely by local public safety (police/fire/EMS). Other uses have included streets/roads, libraries, medical services, solid waste collection and disposal, zoo, flood control, jail/corrections, and parks and recreation.

Prior to 2004, most proposals were for countywide programs, but since then city proposals are more common. Just 19 of the 70 proposals prior to 2004 were by cities. Since then, 76 percent (355 of 467) have been from cities.

Chart 6

Local Transactions and Use Tax Measures



Generally, city majority vote general purpose transactions and use taxes have shown a greater rate of success than countywide measures or city two-thirds vote special transactions and use taxes. Seventy-six percent (224/295) of the proposed city general measures passed. Counties have a much tougher time of it though. Only six general purpose measures by counties have passed out of 29 proposed since 1995. After obtaining special legislation, Inyo County's voters in 1988 approved the first county general purpose transactions and use tax at ½ percent. It remains in effect. San Mateo County (1/4 cent) and Santa Clara County (1/8 cent) each passed general purpose measures in November 2012. Humboldt county voters approved a ½ percent general tax in April 2014. But since then county general taxes have failed in Napa, San Francisco, Siskiyou, Sonoma and Solano.

The success record of city special taxes is not as successful as general taxes. Half of the special purpose two-thirds vote sales tax proposals by cities have been successful (40 of 79). This stronger result for general taxes can be seen among other types of local tax measures as well (hotel taxes, utility user taxes, etc.).

Since the passage SB566 in 2003, the transactions and use tax, particularly when structured as a majority vote tax for general purposes, has become popular and successful revenue raising tool for cities. This trend shows no sign of abating.

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For More Information:

- On the Sales & Use Tax in California: <http://www.californiacityfinance.com/#SALESTAX>
- On local tax measures and election results: <http://www.californiacityfinance.com/#VOTES>
- Current tax rates for cities and counties. California State Board of Equalization. <http://www.boe.ca.gov/cgi-bin/rates.cgi>
- Transactions and Use Tax rates and effective dates. Calif. BOE. <http://www.boe.ca.gov/sutax/pdf/districtratelist.pdf>

¹ For more detail on rules for the collection and allocation of transactions and use taxes see California State Board of Equalization Publication #44, "Tax Tips for District Taxes" at <http://www.boe.ca.gov/pdf/pub44.pdf> and Publication #105 "District Taxes and Delivered Sales" at <http://www.boe.ca.gov/pdf/pub105.pdf>

² The components of the statewide sales and use tax and their allocation are discussed in some detail in the Board of Equalization's Publication #28: "Tax Information for City and County Officials" <http://www.boe.ca.gov/pdf/pub28.pdf> and other resources at <http://www.californiacityfinance.com/#SALESTAX>.

³ Chapter 709, Statutes of 2003.

⁴ AB1126 (Calderon), statutes of 2012 reduced the minimum increment from 0.25 percent to 0.125 percent.

⁵ For example, a countywide transportation tax of 1 percent, together with a 1 percent tax of a city in that county total 2 percent.

APPENDIX ONE

Transactions & Use Taxes Currently in Effect

<u>City</u>	<u>County</u>	<u>Rate</u>	<u>Effective</u>	<u>End</u>	<u>Purpose</u>
Albany	Alameda County	0.50%	4/1/2013	3/31/2021	General
Hayward	Alameda County	0.50%	10/1/2014	9/30/2035	General
Newark	Alameda County	0.50%	4/1/2017	3/31/2042	General
San Leandro	Alameda County	0.50%	4/1/2015	3/31/2046	General
Union City	Alameda County	0.50%	4/1/2011		General
County of Alameda	Alameda County	0.50%	7/1/2004	3/31/2034	Hospital
		0.50%	4/1/2002		Transportation
		0.50%	4/1/2015	3/31/2046	Transportation
		0.50%	4/1/1970		BART-Transit
County of Amador	Amador County	0.50%	4/1/2009		Fire-EMS
Paradise	Butte County	0.50%	4/1/2015	3/31/2022	General
Williams	Colusa County	0.50%	4/1/2007		General
Antioch	Contra Costa County	0.50%	4/1/2014	3/31/2022	General
Concord	Contra Costa County	0.50%	4/1/2011		General
El Cerrito	Contra Costa County	0.50%	7/1/2008		Roads
		1.00%	4/1/2015	3/31/2028	General
Hercules	Contra Costa County	0.50%	10/1/2012		General
Martinez	Contra Costa County	0.50%	4/1/2017	3/31/2032	Roads
Moraga	Contra Costa County	1.00%	4/1/2013	3/31/2033	General
Orinda	Contra Costa County	0.50%	4/1/2013	3/31/2023	General
Pinole	Contra Costa County	0.50%	4/1/2007		General
		0.50%	4/1/2015		General
Pittsburg	Contra Costa County	0.50%	10/1/2012	6/30/2035	General
Pleasant Hill	Contra Costa County	0.50%	4/1/2017	3/31/2037	General
Richmond	Contra Costa County	1.00%	4/1/2015		General
San Pablo	Contra Costa County	0.50%	10/1/2012	9/30/2018	General
		0.25%	10/1/2014		Fire-EMS
County of Contra Costa	Contra Costa County	0.50%	4/1/1989		Transportation
		0.50%	4/1/1970		BART-Transit
County of Del Norte	Del Norte County	0.25%	4/1/2015	3/31/2023	Fairgrounds
Placerville	El Dorado County	0.25%	4/1/1999		Police
		0.25%	4/1/2011	3/31/2041	Wastewater
		0.50%	4/1/2017	3/31/2037	Roads
South Lake Tahoe	El Dorado County	0.50%	4/1/2005		General
Huron	Fresno County	1.00%	4/1/2014		Police, fire
Reedley	Fresno County	0.50%	7/1/2008		Police, fire
Sanger	Fresno County	0.75%	7/1/2008	6/30/2028	Police, fire
Selma	Fresno County	0.50%	4/1/2008		Police, fire
County of Fresno	Fresno County	0.125%	4/1/1999		Library
		0.50%	7/1/1987		Transportation
		0.10%	4/1/2005		Zoo
Orland	Glenn County	0.50%	4/1/2017		General
Arcata	Humboldt County	0.75%	4/1/2009		General
Eureka	Humboldt County	0.25%	4/1/2009		General
		0.50%	4/1/2011		General
Fortuna	Humboldt County	0.75%	4/1/2017	3/31/2025	General
Rio Dell	Humboldt County	1.00%	4/1/2015	3/31/2021	General
Trinidad	Humboldt County	0.75%	4/1/2009	3/31/2021	General
County of Humboldt	Humboldt County	0.50%	4/1/2015	3/31/2021	General

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Calexico	Imperial County	0.50%	10/1/2010	9/30/2030	General
El Centro	Imperial County	0.50%	4/1/2017		General
County of Imperial	Imperial County	0.50%	4/1/1990		Transportation
County of Inyo	Inyo County	0.50%	10/1/1988		General
Arvin	Kern County	1.00%	4/1/2009		General
Delano	Kern County	1.00%	4/1/2008	3/31/2028	General
Ridgecrest	Kern County	1.00%	4/1/2017	3/31/2025	General
Wasco	Kern County	1.00%	4/1/2017		General
Clearlake	Lake County	0.50%	7/1/1995		Police fire
		1.00%	4/1/2017	3/31/2037	Roads
Lakeport	Lake County	0.50%	4/1/2005		General
		1.00%	4/1/2017		General
Avalon	Los Angeles County	0.50%	10/1/2000		Medical
Commerce	Los Angeles County	0.50%	4/1/2013		General
Compton	Los Angeles County	1.00%	10/1/2016		General
Culver City	Los Angeles County	0.50%	4/1/2013	3/31/2023	General
Downey	Los Angeles County	0.50%	4/1/2017	3/31/2037	General
El Monte	Los Angeles County	0.50%	4/1/2009	3/31/2019	General
Inglewood	Los Angeles County	0.50%	4/1/2007		General
La Mirada	Los Angeles County	1.00%	4/1/2013	3/31/2018	General
Long Beach	Los Angeles County	1.00%	1/1/2017	12/31/2027*	General
Lynwood	Los Angeles County	1.00%	4/1/2017	3/31/2027	General
Pico Rivera	Los Angeles County	1.00%	4/1/2009		General
San Fernando	Los Angeles County	0.50%	10/1/2013		General
Santa Monica	Los Angeles County	0.50%	4/1/2011	3/31/2017	General
		1.00%	4/1/2017		General
South El Monte	Los Angeles County	0.50%	4/1/2011	3/31/2016	General
South Gate	Los Angeles County	1.00%	10/1/2008		General
County of Los Angeles	Los Angeles County	0.50%	4/1/1991		Transportation
		0.50%	7/1/1982		Transportation
		0.50%	7/1/2009		Transit
		0.50%	7/1/2017		Transportation
Madera	Madera County	0.50%	4/1/2017		General
County of Madera	Madera County	0.50%	4/7/2007		Transportation
Corte Madera	Marin County	0.50%	4/1/2014	3/31/2021	General
Fairfax	Marin County	0.75%	4/1/2017	3/31/2027	General
Larkspur	Marin County	0.50%	4/1/2014	3/31/2020	General
Novato	Marin County	0.25%	4/1/2011		General
San Rafael	Marin County	0.75%	4/1/2014	3/31/2035	General
San Anselmo	Marin County	0.50%	4/1/2014	3/31/2024	General
Sausalito	Marin County	0.75%	4/1/2014	3/31/2025	General
County of Marin	Marin County	0.50%	4/1/2013		Open Space
		0.50%	4/1/2005		Transportation
		0.25%	4/1/2009		Transit
County of Mariposa	Mariposa County	0.50%	4/1/2005		Hospital
Fort Bragg	Mendocino County	0.50%	1/1/2005		Roads
		0.50%	7/1/2012		CommunityCenter
Point Arena	Mendocino County	0.50%	4/1/2004		Roads
Ukiah	Mendocino County	0.50%	4/1/2017		General
Willits	Mendocino County	0.50%	10/1/2003		Roads
County of Mendocino	Mendocino County	0.125%	4/1/2012		Library

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Atwater	Merced County	0.50%	7/1/2013	6/30/2024	General
Gustine	Merced County	0.50%	4/1/2010		General
Los Banos	Merced County	0.50%	4/1/2005		Police, fire
Merced	Merced County	0.50%	4/1/2006	3/31/2026	General
County of Merced	Merced County	0.50%	4/1/2017	3/31/2047	Transportation
Mammoth Lakes	Mono County	0.50%	10/1/2008		Parks, recr
Carmel-by-the-Sea	Monterey County	1.00%	4/1/2013	3/31/2023	General
Del Rey Oaks	Monterey County	1.50%	4/1/2007	3/31/2022	General
Gonzales	Monterey County	0.50%	4/1/2015	3/30/2026	General
King City	Monterey County	0.50%	4/1/2015	3/30/2023	General
Greenfield	Monterey County	1.75%	4/1/2016		General
Marina	Monterey County	1.00%	4/1/2011		General
Monterey	Monterey County	1.00%	4/1/2015	3/30/2020	Streets
Pacific Grove	Monterey County	1.00%	10/1/2008		General
Salinas	Monterey County	0.50%	4/1/2006		General
		1.00%	4/1/2015	3/30/2031	General
Sand City	Monterey County	1.00%	4/1/2015		General
Seaside	Monterey County	1.00%	7/1/2008		General
Soledad	Monterey County	1.00%	10/1/2012		General
County of Monterey	Monterey County	0.375%	4/1/2017	3/31/2047	Transportation
		0.125%	4/1/2015		Transit
Saint Helena	Napa County	0.50%	4/1/2017		General
County of Napa	Napa County	0.50%	7/1/1998	3/31/2023	Transportation
Grass Valley	Nevada County	0.50%	4/1/2013	3/31/2023	General
Nevada City	Nevada County	0.50%	4/1/2007	3/31/2023	Roads
		0.375%	4/1/2013	3/31/2018	General
		0.375%	4/1/2017		Police, fire
Truckee	Nevada County	0.25%	10/1/2014	9/30/2025	General
County of Nevada	Nevada County	0.25%	4/1/2017	3/31/2032	Library
Fountain Valley	Orange County	1.00%	4/1/2017	3/31/2037	General
La Habra	Orange County	0.50%	4/1/2009	3/31/2029	General
La Palma	Orange County	1.00%	4/1/2017		General
Stanton	Orange County	1.00%	4/1/2015		General
Westminster	Orange County	1.00%	4/1/2017	3/31/2023	General
County of Orange	Orange County	0.50%	4/1/1991		Transportation
Loomis	Placer County	0.25%	4/1/2017	3/31/2027	General
Cathedral City	Riverside County	1.00%	10/1/2010		General
Coachella	Riverside County	1.00%	4/1/2015		General
Hemet	Riverside County	1.00%	4/1/2017		General
Indio	Riverside County	1.00%	4/1/2017		General
La Quinta	Riverside County	1.00%	4/1/2017		General
Menifee	Riverside County	1.00%	4/1/2017		General
Palm Springs	Riverside County	1.00%	4/1/2012	3/31/2037	General
Riverside	Riverside County	1.00%	4/1/2017	3/31/2037	General
Temecula	Riverside County	1.00%	4/1/2017		General
County of Riverside	Riverside County	0.50%	4/1/1989		Transportation

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Isleton	Sacramento County	0.50%	10/1/2016	9/30/2022	Fire, EMS
		0.50%	4/1/2017	3/31/2022	General
Sacramento	Sacramento County	0.50%	4/1/2013	3/31/2019	General
Galt	Sacramento County	0.50%	4/1/2009		Police, fire, EMS
Rancho Cordova	Sacramento County	0.50%	4/1/2015		General
County of Sacramento	Sacramento County	0.50%	4/1/1989		Transportation
Hollister	San Benito County	1.00%	4/1/2008	3/31/2038	General
San Juan Bautista	San Benito County	0.75%	4/1/2005		General
Montclair	San Bernardino County	0.25%	4/1/2005		General
San Bernardino	San Bernardino County	0.25%	4/1/2007	3/31/2022	General
Yucca Valley	San Bernardino County	0.50%	4/1/2017	3/31/2027	General
		0.50%	4/1/2017	3/31/2027	Sewers
County of San Bernardin	San Bernardino County	0.50%	4/1/1990		Transportation
Chula Vista	San Diego County	0.50%	4/1/2017	3/31/2027	General
Del Mar	San Diego County	1.00%	4/1/2017		General
El Cajon	San Diego County	0.50%	4/1/2009	3/31/2029	General
La Mesa	San Diego County	0.75%	4/1/2009	3/31/2029	General
National City	San Diego County	1.00%	10/1/2006		General
Vista	San Diego County	0.50%	4/1/2007	3/31/2037	General
County of San Diego	San Diego County	0.50%	4/1/1988		Transportation
San Francisco	County fo San Francisco	0.25%	10/1/1993		General
		0.50%	4/1/1990		Transportation
		0.50%	4/1/1970		BART-Transit
Lathrop	San Joaquin County	1.00%	4/1/2013		General
Manteca	San Joaquin County	0.50%	4/1/2007		Police, fire
Stockton	San Joaquin County	0.25%	4/1/2005		Police, fire
		0.75%	4/1/2014	3/31/2025	General
		0.25%	4/1/2017	3/31/2033	Library
Tracy	San Joaquin County	0.50%	4/1/2017	3/31/2037	General
County of San Joaquin	San Joaquin County	0.50%	4/1/1991		Transportation
Pismo Beach	San Luis Obispo County	0.50%	10/1/2008		General
Arroyo Grande	San Luis Obispo County	0.50%	4/1/2007		General
Atascadero	San Luis Obispo County	0.50%	4/1/2015	3/31/2028	General
Grover Beach	San Luis Obispo County	0.50%	4/1/2007		General
Morro Bay	San Luis Obispo County	0.50%	4/1/2007		General
El Paso de Robles	San Luis Obispo County	0.50%	4/1/2013	3/31/2025	General
San Luis Obispo	San Luis Obispo County	0.50%	4/1/2007		General
Belmont	San Mateo County	0.50%	4/1/2017	3/31/2047	General
East Palo Alto	San Mateo County	0.50%	4/1/2017		General
South San Francisco	San Mateo County	0.50%	4/1/2016	3/31/2047	General
San Mateo	San Mateo County	0.25%	4/1/2010	3/31/2018	General
County of San Mateo	San Mateo County	0.50%	4/1/2013	3/31/2043	General
		0.50%	1/1/1989		Transportation
		0.50%	7/1/1982		Transit
Guadalupe	Santa Barbara County	0.25%	4/1/2015		General
Santa Maria	Santa Barbara County	0.25%	10/1/2012	9/30/2021	General
County of Santa Barbara	Santa Barbara County	0.50%	1/1/1990		Transportation

APPENDIX ONE

Transactions & Use Taxes Currently in Effect

<u>City</u>	<u>County</u>	<u>Rate</u>	<u>Effective</u>	<u>End</u>	<u>Purpose</u>
Campbell	Santa Clara County	0.25%	4/1/2009		General
San Jose	Santa Clara County	0.25%	10/1/2016	9/30/2027	General
County of Santa Clara	Santa Clara County	0.125%	4/1/2013	3/31/2024	General
		0.125%	7/1/2012		BART-Transit
		0.50%	10/1/1976		Transit
		0.50%	4/1/2006		Transportation
Capitola	Santa Cruz County	0.25%	4/1/2005	12/31/2017	General
		0.25%	4/1/2013		General
Santa Cruz	Santa Cruz County	0.50%	4/1/2007		General
Scotts Valley	Santa Cruz County	0.50%	4/1/2014	3/31/2023	General
Watsonville	Santa Cruz County	0.25%	4/1/2007		General
		0.50%	10/1/2014	9/30/2022	General
County of Santa Cruz	Santa Cruz County	0.25%	4/1/1997		Library
		0.50%	1/1/1979		Transit
		0.50%	4/1/2017	3/31/2047	Transportation
Anderson	Shasta County	0.50%	10/1/2014		General
Dunsmuir	Siskiyou County	0.50%	4/1/2016		General
Mount Shasta	Siskiyou County	0.25%	10/1/2011		Libraries
Weed	Siskiyou County	0.25%	7/1/2015		General
Yreka	Siskiyou County	0.50%	4/1/2017		General
Benicia	Solano County	1.00%	4/1/2015		General
Fairfield	Solano County	1.00%	4/1/2013	3/31/2034	General
Rio Vista	Solano County	0.75%	4/1/2013	3/31/2024	General
Suisun City	Solano County	1.00%	4/1/2017	3/31/2027	General
Vacaville	Solano County	0.75%	4/1/2017	3/31/2037	General
Vallejo	Solano County	1.00%	4/1/2012		General
County of Solano	Solano County	0.13%	10/1/1998		Library
Cotati	Sonoma County	1.00%	10/1/2014	9/30/2024	General
Healdsburg	Sonoma County	0.50%	4/1/2013	3/31/2024	General
Rohnert Park	Sonoma County	0.50%	10/1/2010		General
Santa Rosa	Sonoma County	0.25%	4/1/2005		Police, fire
		0.25%	4/1/2011	3/31/2027	General
Sebastopol	Sonoma County	0.25%	4/1/2005		General
		0.50%	4/1/2013	3/31/2022	General
Sonoma	Sonoma County	0.50%	10/1/2012	9/30/2023	General
County of Sonoma	Sonoma County	0.25%	4/1/2005		Transportation
		0.25%	4/1/2009		Transit
		0.25%	4/1/2011		Open Space
		0.125%	4/1/2017	3/31/2027	Library
Ceres	Stanislaus County	0.50%	4/1/2008		Police, fire
Oakdale	Stanislaus County	0.50%	4/1/2012	3/31/2018	General
County of Stanislaus	Stanislaus County	0.125%	7/1/1995		Library
		0.50%	4/1/2017	3/31/2042	Transportation
Corning	Tehema County	0.50%	10/1/2016		General
Red Bluff	Tehema County	0.25%	4/1/2015	3/31/2022	General

APPENDIX ONE

Transactions & Use Taxes Currently in Effect

<u>City</u>	<u>County</u>	<u>Rate</u>	<u>Effective</u>	<u>End</u>	<u>Purpose</u>
Dinuba	Tulare County	0.75%	4/1/2006		Police, fire
Farmersville	Tulare County	0.50%	4/1/2005		General
Porterville	Tulare County	0.50%	4/1/2006		Police, fire
Tulare	Tulare County	0.50%	4/1/2006		General
Visalia	Tulare County	0.25%	7/1/2004		General
		0.50%	4/1/2017		General
County of Tulare	Tulare County	0.50%	4/1/2007		Transportation
Sonora	Tuolumne County	0.50%	1/1/2005		General
Oxnard	Ventura County	0.50%	4/1/2009	3/31/2030	General
Port Hueneme	Ventura County	0.50%	4/1/2009		General
San Buenaventura	Ventura County	0.50%	4/1/2017	3/31/2042	General
Santa Paula	Ventura County	1.00%	4/1/2017	3/31/2037	General
Davis	Yolo County	1.00%	10/1/2014	12/31/2020	General
West Sacramento	Yolo County	0.50%	4/1/2003		General
		0.25%	4/1/2013	3/31/2034	General
		0.25%	4/1/2017		General
Woodland	Yolo County	0.50%	10/1/2006	9/30/2031	General
		0.25%	10/1/2010		General
Marysville	Yuba County	1.00%	10/1/2016	9/30/2027	General
Wheatland	Yuba County	0.50%	4/1/2011	3/31/2022	General

*declines to 0.5% on 1/1/2023