# Sales Tax Authority for County Unincorporated Areas

## Specific Proposal

**Revise the current Revenue and Taxation Code to provide for a board of supervisors to request voter approval by the residents in the unincorporated areas for a local sales tax solely for services in the unincorporated area of the county.**

## Background

Under current law (Revenue and Taxation Code 7285 and 7285.5), counties are authorized to levy a local sales tax on a countywide basis for general or specific government purposes. The authorizing ordinances require a two-thirds vote of the board of supervisors and approval by a majority of the voters countywide (general purposes) or by a two-thirds vote countywide (specific purposes). Cities are also authorized to request voter approval for sales taxes within their municipalities.

In addition, counties are authorized to impose, among others, a transient occupancy tax (Revenue and Taxation Code 7280, et. sec.), a business license tax (Revenue and Taxation Code 7284 and Business and Professions Code 16100), and a utility users tax (Revenue and Taxation Code 7284.2) in the unincorporated areas of the county, subject to voter approval.

**Current law, however, does not provide for a board of supervisors to request voter approval by the residents in the unincorporated areas for a local sales tax solely for services in the unincorporated area of the county.** It is unclear why this disparity exists Rather, it appears to be a technical oversight in the drafting of the original statute authorizing the countywide and city sales tax authorities. A simple change in the statute would correct this current inequity in the law and would provide boards of supervisors with an additional revenue option, subject to voter approval of those residing in the unincorporated areas, to assist in financing the municipal services that are provided to residents in the unincorporated areas.

Attached for further information is the following:

Y Draft language to modify Revenue and Taxation Code 7285 to provide for the provision of sales tax authority in the unincorporated areas of counties, subject to voter approval.

Y Charts which show the potential revenue to counties, sorted by percentage of unincorporated area, percentage of sales tax in the unincorporated area, and amount of sales tax revenue that could be generated by county from a ¼ cent increase.

Support for this proposal would include the California State Association of Counties (CSAC), individual counties, and other statewide advocacy and labor organizations.

REV AND TAX CODE: SALES AND USE TAXES

NEW SECTIONS:

7285.1 The board of supervisors **of any county** may levy, increase, or extend a transactions and use tax for general purposes within the unincorporated area of the county at a rate of 0.25 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of the board of supervisors and the tax is approved by a majority vote of the qualified voters of the county residing in the unincorporated area of the county and voting in an election on the issue.
The board of supervisors may levy, increase, or extend more than one transaction and use tax under this section, if the adoption of each tax is in the manner prescribed in this section. The transactions and use tax shall conform to Part 1.6 (commencing with Section 7251). Tax revenues derived pursuant to this section may only be utilized for general purposes within the unincorporated area of the county.

7285.6. (a) As an alternative to the procedure set forth in Section 7285, the board of supervisors **of any county** may levy, increase, or extend a transactions and use tax for specific purposes within the unincorporated area of the county. The tax may be levied, increased, or extended at a rate of 0.25 percent, or a multiple thereof, for the purpose for which it is established, if all of the following requirements are met:

(1) The ordinance proposing that tax is approved by a two-thirds vote of all members of the board of supervisors and is subsequently approved by a two-thirds vote of the qualified voters residing in the unincorporated area of the county and ~~of the county~~ voting in an election on the issue.

(2) The transactions and use tax conforms to the Transactions and Use Tax Law Part 1.6 (commencing with Section 7251).

(3) The ordinance includes an expenditure plan describing the specific projects for which the revenues from the tax may be expended.

(b) A county shall be deemed to be an authority for purposes of Chapter 1 (commencing with Section 55800) of Part 3 of Division 2 of Title 5 of the Government Code.

(c) Tax revenues derived pursuant to this section may only be utilized for specific purposes within the unincorporated area of the county.

**Sales Tax in Santa Cruz County:**

6.25% state rate plus 1.00% local (uniform) rate = 7.25%

The county has a 0.25% library rate and a 0.50 transit rate, so the sales tax in Santa Cruz is 8.00%

Four cities have add-ons:

Capitola 0.25%, for a rate of 8.25%
Watsonville 0.25%, for a rate of 8.25%

Santa Cruz 0.50%, for a rate of 8.50%
Scotts Valley 0.50%, for a rate of 8.50%

FROM BOE WEBSITE: TAX RATES IN SANTA CRUZ COUNTY

| | | |
|---|---|---|
| Santa Cruz | 8.000 % | Aptos |
| Santa Cruz | 8.000 % | Ben Lomond |
| Santa Cruz | 8.000 % | Big Basin |
| Santa Cruz | 8.000 % | Bonny Doon |
| Santa Cruz | 8.000 % | Boulder Creek |
| Santa Cruz | 8.000 % | Brookdale |
| Santa Cruz | 8.000 % | Davenport |
| Santa Cruz | 8.000 % | Felton |
| Santa Cruz | 8.000 % | Freedom |
| Santa Cruz | 8.000 % | La Selva Beach |
| Santa Cruz | 8.000 % | Lockheed |
| Santa Cruz | 8.000 % | Monterey Bay Academy |
| Santa Cruz | 8.000 % | Mount Hermon |
| Santa Cruz | 8.000 % | Opal Cliffs |
| Santa Cruz | 8.000 % | Seabright |
| Santa Cruz | 8.000 % | Soquel |
| Santa Cruz | 8.250 % | Capitola* |
| Santa Cruz | 8.250 % | Corralitos (Watsonville*) |
| Santa Cruz | 8.250 % | Watsonville* |
| Santa Cruz | 8.500 % | Santa Cruz* |
| Santa Cruz | 8.500 % | Scotts Valley* |

FROM BOE WEBSITE:

## History of Sales and Use Tax Rates

(excludes district taxes)

| Effective Date | End Date | State Rate | Local Rate | Combined Rate |
|---|---|---|---|---|
| 07/01/04 | Current | 6.25%* | 1.00%* | 7.25% |
| 01/01/02 | 06/30/04 | 6.00% | 1.25% | 7.25% |
| 01/01/01 | 12/31/01 | 5.75% | 1.25% | 7.00% |
| 07/15/91 | 12/31/00 | 6.00% | 1.25% | 7.25% |
| 01/01/91 | 07/14/91 | 4.75% | 1.25% | 6.00% |
| 12/01/89 | 12/31/90 | 5.00% | 1.25% | 6.25% |
| 04/01/74 | 11/30/89 | 4.75% | 1.25% | 6.00% |
| 10/01/73 | 03/31/74 | 3.75% | 1.25% | 5.00% |
| 07/01/73 | 9/30/1973 | 4.75% | 1.25% | 6.00% |
| 07/01/72 | 06/30/73 | 3.75% | 1.25% | 5.00% |
| 08/01/67 | 06/30/72 | 4.00% | 1.00% | 5.00% |
| 01/01/62 | 07/31/67 | 3.00% | 1.00% | 4.00% |
| 07/01/49 | 12/31/61 | 3.00% | | 3.00% |
| 07/01/43 | 06/30/49 | 2.50% | | 2.50% |
| 07/01/35 | 06/30/43 | 3.00% | | 3.00% |
| 08/01/33** | 06/30/35** | 2.50% | | 2.50% |

**California Counties Unincorporated Area Population and Sales Tax Information**
***Sorted by Percentage of Unincorporated Area***

| County | 1/1/06 Total Population | 1/1/06 Unincorporated Area Population | % of Population in Unincorporated Area | Total Sales Tax-Unincorporated Area 1% -- 2004-05 | Total Countywide Sales Tax-- 2004-05 | % of Uninc. Sales Tax to Total Sales Tax-- 2004-05 | $$ Revenue per 1/4 cent Increase |
|---|---|---|---|---|---|---|---|
| Alpine | 1,241 | 1,241 | 100.0% | 155,765 | 155,765 | 100.0% | $ 38,941 |
| Mariposa | 18,216 | 18,216 | 100.0% | 1,288,206 | 1,288,206 | 100.0% | $ 322,052 |
| San Francisco | 798,680 | 798,680 | 100.0% | 99,278,534 | 99,278,534 | 100.0% | $ 24,819,634 |
| Trinity | 14,024 | 14,024 | 100.0% | 604,730 | 604,730 | 100.0% | $ 151,183 |
| Calaveras | 45,711 | 42,135 | 92.2% | 1,892,261 | 2,451,440 | 77.2% | $ 473,065 |
| Tuolumne | 58,231 | 53,427 | 91.8% | 3,160,929 | 5,117,058 | 61.8% | $ 790,232 |
| Plumas | 21,444 | 19,294 | 90.0% | 1,643,412 | 1,824,605 | 90.1% | $ 410,853 |
| El Dorado | 176,204 | 142,439 | 80.8% | 7,720,788 | 13,775,308 | 56.0% | $ 1,930,197 |
| Inyo | 18,515 | 14,899 | 80.5% | 826,501 | 2,378,147 | 34.8% | $ 206,625 |
| Yuba | 69,827 | 53,771 | 77.0% | 2,635,347 | 4,277,498 | 61.6% | $ 658,837 |
| Sierra | 3,501 | 2,618 | 74.8% | 102,783 | 185,351 | 55.5% | $ 25,696 |
| Del Norte | 29,196 | 21,488 | 73.6% | 831,183 | 1,668,307 | 49.8% | $ 207,796 |
| Modoc | 9,836 | 6,970 | 70.9% | 204,806 | 686,798 | 29.8% | $ 51,202 |
| Lake | 64,105 | 45,059 | 70.3% | 2,135,702 | 4,194,327 | 50.9% | $ 533,926 |
| Mendocino | 90,445 | 61,949 | 68.5% | 3,485,038 | 9,142,272 | 38.1% | $ 871,260 |
| Nevada | 100,066 | 68,032 | 68.0% | 2,505,342 | 9,588,109 | 26.1% | $ 626,336 |
| Tehama | 61,533 | 40,224 | 65.4% | 1,099,424 | 4,874,716 | 22.6% | $ 274,856 |
| Amador | 38,133 | 21,953 | 57.6% | 1,859,546 | 3,408,673 | 54.6% | $ 464,887 |
| Siskiyou | 46,146 | 25,402 | 55.0% | 509,902 | 3,703,581 | 13.8% | $ 127,476 |
| Humboldt | 132,526 | 70,685 | 53.3% | 2,616,786 | 12,274,943 | 21.3% | $ 654,197 |
| Glenn | 28,651 | 15,227 | 53.1% | 881,362 | 2,324,500 | 37.9% | $ 220,341 |
| Madera | 144,396 | 74,723 | 51.7% | 4,718,767 | 9,505,307 | 49.6% | $ 1,179,692 |
| Santa Cruz | 262,351 | 133,664 | 50.9% | 6,114,523 | 23,650,971 | 25.9% | $ 1,528,631 |
| Colusa | 21,512 | 10,727 | 49.9% | 787,116 | 2,020,166 | 39.0% | $ 196,779 |
| Lassen | 35,452 | 17,115 | 48.3% | 806,761 | 2,085,668 | 38.7% | $ 201,690 |
| Mono | 13,597 | 5,880 | 43.2% | 353,468 | 2,047,371 | 17.3% | $ 88,367 |
| San Luis Obispo | 263,242 | 113,256 | 43.0% | 5,608,247 | 29,768,569 | 18.8% | $ 1,402,062 |
| Butte | 217,209 | 90,323 | 41.6% | 3,426,744 | 20,522,286 | 16.7% | $ 856,686 |
| Sacramento | 1,385,607 | 560,741 | 40.5% | 62,466,635 | 162,764,579 | 38.4% | $ 15,616,659 |
| Shasta | 181,483 | 70,508 | 38.9% | 2,329,479 | 21,007,180 | 11.1% | $ 582,370 |
| Kern | 779,869 | 290,875 | 37.3% | 22,318,332 | 75,677,704 | 29.5% | $ 5,579,583 |

| County | 1/1/06 Total Population | 1/1/06 Unincorporated Area Population | % of Population in Unincorporated Area | Total Sales Tax-Unincorporated Area 1% -- 2004-05 | Total Countywide Sales Tax-- 2004-05 | % of Uninc. Sales Tax to Total Sales Tax-- 2004-05 | $$ Revenue per 1/4 cent Increase |
|---|---|---|---|---|---|---|---|
| Tulare | 420,619 | 153,636 | 36.5% | 6,283,042 | 32,624,163 | 19.3% | $ 1,570,761 |
| Merced | 246,751 | 86,166 | 34.9% | 4,473,107 | 18,565,382 | 24.1% | $ 1,118,277 |
| Placer | 316,508 | 106,064 | 33.5% | 10,199,617 | 53,494,216 | 19.1% | $ 2,549,904 |
| Santa Barbara | 421,625 | 139,156 | 33.0% | 7,424,197 | 44,622,221 | 16.6% | $ 1,856,049 |
| San Benito | 57,627 | 18,818 | 32.7% | 1,079,085 | 4,241,136 | 25.4% | $ 269,771 |
| Sonoma | 479,929 | 151,834 | 31.6% | 10,585,211 | 57,864,426 | 18.3% | $ 2,646,303 |
| Marin | 253,341 | 69,239 | 27.3% | 2,709,922 | 32,344,878 | 8.4% | $ 677,481 |
| Riverside | 1,953,330 | 515,819 | 26.4% | 25,762,478 | 206,470,533 | 12.5% | $ 6,440,620 |
| Sutter | 91,450 | 23,468 | 25.7% | 2,618,187 | 10,162,053 | 25.8% | $ 654,547 |
| Monterey | 424,842 | 108,590 | 25.6% | 6,102,428 | 42,237,820 | 14.4% | $ 1,525,607 |
| Kings | 147,729 | 35,496 | 24.0% | 1,451,737 | 8,554,552 | 17.0% | $ 362,934 |
| Stanislaus | 514,370 | 114,621 | 22.3% | 15,818,396 | 54,676,674 | 28.9% | $ 3,954,599 |
| Imperial | 166,585 | 36,166 | 21.7% | 1,481,189 | 13,930,121 | 10.6% | $ 370,297 |
| Napa | 134,444 | 28,267 | 21.0% | 4,272,926 | 16,902,919 | 25.3% | $ 1,068,232 |
| San Joaquin | 668,265 | 139,666 | 20.9% | 12,329,432 | 71,563,206 | 17.2% | $ 3,082,358 |
| Fresno | 899,514 | 173,525 | 19.3% | 13,903,262 | 87,141,629 | 16.0% | $ 3,475,816 |
| Contra Costa | 1,029,377 | 163,107 | 15.8% | 8,797,222 | 105,183,767 | 8.4% | $ 2,199,306 |
| San Bernadino | 1,991,829 | 307,494 | 15.4% | 17,118,501 | 216,142,672 | 7.9% | $ 4,279,625 |
| San Diego | 3,066,820 | 465,553 | 15.2% | 17,889,041 | 358,750,868 | 5.0% | $ 4,472,260 |
| Yolo | 190,344 | 22,737 | 11.9% | 1,810,270 | 23,060,050 | 7.9% | $ 452,568 |
| Ventura | 817,346 | 95,602 | 11.7% | 7,024,962 | 89,725,251 | 7.8% | $ 1,756,241 |
| Los Angeles | 10,245,572 | 1,092,908 | 10.7% | 39,402,234 | 990,643,825 | 4.0% | $ 9,850,559 |
| Alameda | 1,510,303 | 139,048 | 9.2% | 12,076,329 | 186,101,933 | 6.5% | $ 3,019,082 |
| San Mateo | 724,104 | 64,756 | 8.9% | 11,172,373 | 94,252,897 | 11.9% | $ 2,793,093 |
| Santa Clara | 1,773,258 | 98,553 | 5.6% | 3,252,311 | 232,985,562 | 1.4% | $ 813,078 |
| Solano | 422,848 | 19,736 | 4.7% | 2,018,002 | 46,276,208 | 4.4% | $ 504,501 |
| Orange | 3,072,336 | 120,174 | 3.9% | 4,880,201 | 420,697,877 | 1.2% | $ 1,220,050 |
| TOTAL | 37,172,015 | 7,395,744 | 19.9% | 496,304,081 | 4,051,469,508 | 12.2% | 124,076,020 |

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| Yolo | 190,344 | 22,737 | 11.9% | 1,810,270 | 23,060,050 | 7.9% | $ 452,568 |
| Ventura | 817,346 | 95,602 | 11.7% | 7,024,962 | 89,725,251 | 7.8% | $ 1,756,241 |
| Los Angeles | 10,245,572 | 1,092,908 | 10.7% | 39,402,234 | 990,643,825 | 4.0% | $ 9,850,559 |
| Alameda | 1,510,303 | 139,048 | 9.2% | 12,076,329 | 186,101,933 | 6.5% | $ 3,019,082 |
| San Mateo | 724,104 | 64,756 | 8.9% | 11,172,373 | 94,252,897 | 11.9% | $ 2,793,093 |
| Santa Clara | 1,773,258 | 98,553 | 5.6% | 3,252,311 | 232,985,562 | 1.4% | $ 813,078 |
| Solano | 422,848 | 19,736 | 4.7% | 2,018,002 | 46,276,208 | 4.4% | $ 504,501 |
| Orange | 3,072,336 | 120,174 | 3.9% | 4,880,201 | 420,697,877 | 1.2% | $ 1,220,050 |
| TOTAL | 37,172,015 | 7,395,744 | 19.9% | 496,304,081 | 4,051,469,508 | 12.2% | 124,076,020 |