

TOWN OF COLMA
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "___"
1/2% TRANSACTIONS AND USE (SALES) TAX

start
On June 16, 2024, the City Council unanimously voted to place Measure "___" on the November 5, 2024 general municipal election ballot. By placing Measure "___" on the ballot, the Town complies with Article XIII C of the California Constitution (Proposition 218), which requires a majority of the voters to approve an ordinance that establishes a general tax.

If approved by a majority of Colma voters, this Measure would authorize a one-half percent (1/2%) retail transactions and use (sales) tax within the Town of Colma. A one-half percent (1/2%) rate equates to an extra 50¢ per \$100 purchased. It is estimated that Measure "___" will provide an additional \$2,300,000 in annual local funding that could be used for maintaining general Town services such as 9-1-1 emergency response, crime prevention programs, community programs and events, parks, public safety, recreational youth and adult programs, and programs to retain/attract local businesses. This tax would be a "general tax," meaning that revenues raised from the tax would go into the Town's general fund to pay for any lawful Town program, improvement, or service.

California Revenue and Taxation Code section 7285.9 authorizes the Town to levy a general transactions and use/sales tax at a rate of one-half percent (1/2%) so long as the tax is approved by a majority of the voters voting in an election on that issue. If approved, the tax would remain in effect until ended by Colma voters voting at a subsequent election.

The tax would be paid in addition to current sales taxes and would be collected at the same time and in the same manner as existing sales taxes. All revenues raised by the tax would remain in the Town and would not be shared with the State, County or any other agency.

A "yes" vote on Measure "___" will authorize the 1/2% transactions and use (sales) tax.

A "no" vote on Measure "___" will not authorize the 1/2% transactions and use (sales) tax.

The above statement is an impartial analysis of Measure "___". If you desire a copy of the Measure, please call the Town's elections official at (650) 997-8300 and a copy will be mailed at no cost to you.

end
/s/ CHRISTOPHER DIAZ
City Attorney