

COUNTY COUNSEL'S IMPARTIAL ANALYSIS OF MEASURE A

A **YES** vote on this measure means: The one-quarter of one percent (0.25%) sales tax will be levied for 10 years.

A **NO** vote on this measure means: The one-quarter of one percent (0.25%) sales tax will not be levied.

The County of Solano proposes a general transactions and use tax (sales tax) of one-quarter of one cent per dollar (0.25%). The tax will be levied for no more than 10 years unless extended by the voters. The Board of Supervisors placed the measure on the ballot.

State law authorizes the County to levy a general sales tax if the ordinance proposing the tax is approved by a two-thirds vote of all members of the Board of Supervisors and the tax is approved by a majority of the qualified voters of the entire county voting in the election. The Board of Supervisors unanimously approved the tax on August 2, 2016. If a majority of the voters in the County who vote on this measure vote "Yes," the measure will pass and the sales tax will be levied.

The estimated annual revenue generated by this general tax, which is listed on the ballot in the Fiscal Impact Statement, will be deposited into the General Fund and will be available for general governmental purposes, such as improving children's services to homeless children, preventing child abuse, improving access to high quality childcare and preventative child health care programs, providing employment opportunities for youths and other essential services. The Board of Supervisors will annually appropriate the revenue from the tax for general governmental purposes. This measure does not restrict the use of the tax revenue to any specific purpose.

The tax will be paid in addition to the current sales tax. Like the current sales tax, the tax will be imposed on all retailers in the incorporated and unincorporated territory of the County for the selling of tangible personal property, subject to certain exemptions and exclusions identified in the measure.

An independent citizens' oversight committee will review the receipt and expenditures of the tax revenue, including the County's annual independent audit, in conjunction with the County's budget process. The committee will make recommendations to the Board of Supervisors regarding expenditures from the tax.

If approved, the tax will take effect immediately on November 8, 2016 and become operative on April 1, 2017. The tax will terminate in 10 years unless a majority of voters reauthorize the tax at a subsequent election.

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[EC § 9160]