



## Local Ballot Measure: T

# Measure T

## City of Sonoma

### Measure Question

**Simple Majority Needed to Pass**

Shall the City of Sonoma measure to increase funding for essential city services, such as public safety, prompt emergency response times/ safe evacuation routes; improving traffic safety for pedestrians; maintaining streets/ sidewalks; enhancing youth recreation and parks; and funding affordable housing programs, by adopting a ½ percent sales tax, providing about \$3,000,000 yearly for general governmental use until ended by voters, with independent audits, public disclosure of all spending, and all funds staying local, be adopted?

### What Your Vote Means

YES	NO
A “yes” vote supports the tax. It is a vote in favor of authorizing the one-half of one percent transactions and use tax.	A “no” vote opposes the tax. It is a vote against authorizing the transactions and use tax.

### For and Against Measure T

FOR	AGAINST
CITY COUNCIL, CITY OF SONOMA John P. Gurney, Mayor  CITY COUNCIL, CITY OF SONOMA Patricia Farrar-Rivas, Vice Mayor  Stephen A. Akre Fire Chief  Wayne E. Schake Alcalde, City of Sonoma  Brandon A. Cutting Police Chief	No argument was submitted against Measure T



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Arguments and rebuttals are the opinions of the authors. They are printed exactly as submitted, including errors.

City Attorney's Impartial Analysis of Measure T	Argument in Favor of Measure T
<p>Measure T would impose a one-half of one percent (0.5%) transactions and use tax in the City of Sonoma and update the City's sales tax ordinance to reflect state-mandated changes. This kind of tax is often called a "sales" tax. It applies only to purchases of things subject to existing sales taxes. For example, purchases of prescription drugs and most food would not be taxed.</p> <p>The money from this tax would go into the City's general fund and could be used for any City purpose such as public safety services, improving traffic and pedestrian safety, street and sidewalk repairs, funding recreation and park services, assisting affordable housing programs, and other City services as determined by the City Council.</p> <p>The tax would be in addition to existing state and local sales taxes. It would add one-half of one cent (\$0.005) to each dollar (\$1.00) of taxable sales. The tax would be administered by the California Department of Tax and Fee Administration under contract with the City of Sonoma. The revenues from Measure T would go only to the City and not to the State or any other governmental entity.</p> <p>The Sonoma City Council placed Measure T on the ballot. A simple majority of voters (50% plus 1) must approve the measure before it can take effect. If approved, the tax will remain in effect until amended or repealed by the voters.</p> <p>A "yes" vote supports the tax. It is a vote in favor of authorizing the one-half of one percent transactions and use tax.</p> <p>A "no" vote opposes the tax. It is a vote against authorizing the transactions and use tax.</p> <p>Date: July 30, 2024</p> <p>By: s/ David J. Ruderman Sonoma City Attorney</p>	<p>Please join us by voting Yes on Measure T - for a Safer and Stronger Sonoma.</p> <p>As Sonoma residents, we are privileged to live in a city that is both scenic and culturally rich. However, we face significant challenges including aging public infrastructure, public safety concerns, and affordable housing shortages. To maintain our high quality of life, the City of Sonoma requires the additional funding and resources that the passing of Measure T could provide.</p> <p>Fiscal responsibility, accountability, and transparency make Measure T a wise and responsible investment for Sonoma residents. The measure requires independent annual audits and public disclosure of all spending to ensure funds are used properly. By law, revenue from this measure cannot be taken by the State, ensuring our tax dollars stay local for the benefit of Sonoma residents.</p> <p>Importantly, essential purchases like groceries and medicine are exempt from the sales tax to reduce the burden for those on fixed incomes.</p> <p>Measure T can support affordable housing, ensure fast emergency response times, maintain crime prevention efforts and safe evacuation routes, and improve public safety across the community. The measure will also provide much-needed upgrades to our aging public infrastructure, and improve traffic, pedestrian and bicycle safety. This measure could fund enhanced and expanded city parks, recreation and arts programs, including vital services for youth and seniors.</p> <p>The longer Sonoma's roads, parks, and cemeteries go without repair, the more it will cost to fix them later. This measure will prevent expensive deferred maintenance, making our city safer and more updated while saving money in the long run. If this measure is not passed, cuts to services and programs may be needed to balance the limited resources available.</p> <p>Join community leaders, business owners, first responders, and everyday families in voting Yes on Measure T to support the necessary investments for a safer and stronger Sonoma.</p> <p>CITY COUNCIL, CITY OF SONOMA s/ John P. Gurney, Mayor</p> <p>CITY COUNCIL, CITY OF SONOMA s/ Patricia Farrar-Rivas, Vice Mayor</p> <p>s/ Stephen A. Akre Fire Chief</p> <p>s/ Wayne E. Schake Alcalde, City of Sonoma</p> <p>s/ Brandon A. Cutting Police Chief</p> <p><b>No Argument Was Submitted Against Measure T</b></p>



# Local Ballot Measure: T

## Full Text of Measure T

ORDINANCE # \_\_\_\_\_

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SONOMA AMENDING SONOMA MUNICIPAL CODE CHAPTER 3.13, GOVERNING THE CITY'S TRANSACTIONS AND USE TAX, SUBJECT TO APPROVAL BY THE VOTERS, OF A ONE-HALF CENT GENERAL TRANSACTIONS AND USE TAX**

The People of the City of Sonoma, State of California, do ordain as follows:

**SECTION 1.**

Title 3, Chapter 3.13 of the Sonoma Municipal Code, entitled "2012 Transactions and Use Tax," is amended as stated below. Deletions are indicated by ~~strikethroughs~~, and additions are indicated by underlines.

**Chapter 3.13**

2012 2024 Transactions and Use Tax

Sections:

- 3.13.010 Title.
- 3.13.020 Operative date.
- 3.13.030 Purpose.
- 3.13.040 Contract with state.
- 3.13.050 Transactions tax rate.
- 3.13.060 Place of sale.
- 3.13.070 Use tax rate.
- 3.13.080 Adoption of provisions of state law.
- 3.13.090 Limitations on adoption of state law and collection of use taxes.
- 3.13.100 Permit not required.
- 3.13.110 Exemptions and exclusions.
- 3.13.120 Amendments.
- 3.13.130 Enjoining collection forbidden.

3.13.010 Title.

This chapter shall be known as the city of Sonoma transactions and use tax ordinance. The city of Sonoma hereinafter shall be called "city." This chapter shall be applicable in the incorporated territory of the city.

3.13.020 Operative date.

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of the ordinance codified in this chapter, ~~the date of such adoption being July 2, 2012.~~

3.13.030 Purpose.

This chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the city to adopt this tax chapter which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax chapter that incorporates provisions identical to those of the sales and use tax law of the state of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the

Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the ~~State Board of Equalization~~ California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the ~~State Board of Equalization~~ California Department of Tax and Fee Administration in administering and collecting the California State sales and use taxes.

D. To adopt a retail transactions and use tax chapter that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

3.13.040 Contract with state.

Prior to the operative date, the city shall contract with the ~~State Board of Equalization~~ California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax chapter; provided, that if the city shall not have contracted with the ~~State Board of Equalization~~ California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.13.050 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the city at the rate of ~~one-half of~~ one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this chapter.

3.13.060 Place of sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the ~~State Board of Equalization~~ California Department of Tax and Fee Administration.

3.13.070 Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in said territory at the rate of ~~one-half of~~ one percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.13.080 Adoption of provisions of state law.

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.13.090 Limitations on adoption of state law and collection of use taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:



# Local Ballot Measure: T

## Full Text of Measure T (Continued)

A. Wherever the state of California is named or referred to as the taxing agency, the name of this city shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, ~~State Board of Control, State Board of Equalization,~~ State Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this city or any agency, officer, or employee thereof rather than by or against the ~~State Board of Equalization~~ California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this chapter.
3. In those sections, including but not necessarily limited to sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to:
  - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
  - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. 1. The word "city" shall be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 and in the definition of that phrase in Section 6203.

2. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combines sales of tangible personal property in this state or for delivery in the state by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.13.100 Permit not required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this chapter.

3.13.110 Exemptions and exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the state of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.
2. Sales of property to be used outside the city which is shipped to a point outside the city, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, delivery to a point outside the city shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-city address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-city and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this chapter.

5. For the purposes of subsections (B)(3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this chapter the storage, use or other consumption in this city of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this chapter.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this chapter.

5. For the purposes of subsections (C)(3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subsection (C)(7) of this section, a retailer engaged in business in the city shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the city or participates within the city in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the city or through



# Local Ballot Measure: T

## Full Text of Measure T (Continued)

any representative, agent, canvasser, solicitor, subsidiary, or person in the city under the authority of the retailer.

7. "A retailer engaged in business in the city" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the city.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

### 3.13.120 Amendments.

All amendments subsequent to the effective date of the ordinance codified in this chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this chapter; provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

### 3.13.130 Enjoining collection forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the city, or against any officer of the state or the city, to prevent or enjoin the collection under this chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

### SECTION 2.

If this Ordinance would otherwise cause the transactions and use tax in Chapter 3.13 of the Sonoma Municipal Code to exceed the limit provided in Revenue & Taxation Code § 7251.1, the City hereby invokes its authority under Revenue & Taxation Code § 7292.8 to impose a transactions and use tax exceeding that limit.

### SECTION 3.

The adoption of this Ordinance is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 et seq. and California Code of Regulations, title 14, section 15000 et seq. (CEQA Guidelines). The general transactions and use tax this Ordinance adopts does not "involve any commitment to any specific project which may result in a potentially significant physical impact on the environment," and thus it is not a project under CEQA Guidelines section 15378(b)(4).

### SECTION 4.

If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Ordinance for any reason is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

### SECTION 5.

If at least a majority (50% plus 1) of City voters cast votes in favor of this Ordinance in the election held on November 5, 2024, this Ordinance shall Sonoma County

be considered adopted and may be executed below on the date that the vote is declared by the City Council.

### SECTION 6.

As soon as practicable after this Ordinance is adopted pursuant to Section 13, the City Clerk shall certify to the passage and adoption of this Ordinance, cause it to be published according to law, transmit it to the California Department of Tax and Fee Administration.

### SECTION 7.

This Ordinance and Chapter 3.13 of the Sonoma Municipal Code may be amended or repealed by the City Council or the voters. However, as required by Article XIII C of the California Constitution, no amendment to this Ordinance or to Chapter 3.13 of the Sonoma Municipal Code may increase any tax rate above those hereby authorized unless such amendment is submitted to and approved by the voters.

### SECTION 8.

The taxes imposed by this Ordinance are general taxes, the proceeds of which may be used for any lawful purpose of the City. They are not special taxes within the meaning of Article XIII C, § 1(d) of the California Constitution.

**PASSED, APPROVED, AND ADOPTED**, at a Regular Council Meeting of the City Council of the City of Sonoma on this 7<sup>th</sup> day of August 2024.

APPROVED:

s/ John Gurney, Mayor

ATTEST:

s/ Rebekah Barr, MMC, City Clerk  
Aug 8 2024  
Date:

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State of California )  
County of Sonoma )  
City of Sonoma )

I HEREBY CERTIFY the foregoing ordinance was duly adopted at a Regular Meeting of the City Council of the City of Sonoma held on the 7<sup>th</sup> day of August 2024 by the following vote:

AYES: WELLANDER, DING, LOWE, GURNEY  
NOES:  
ABSENT: FARRAR-RIVAS  
ABSTAIN:

s/ Rebekah Barr, MMC, City Clerk