

13 JUL 11 PM 3:02

CITY OF OAKLAND  
BILL ANALYSIS



Date: July 11, 2013  
Bill Number: AB 210  
Bill Authors: Assemblymember Wieckowski

**DEPARTMENT INFORMATION**

Contact: Jennie Gerard, District 2, 510.238.7023  
jgerard@oaklandnet.com

**RECOMMENDED POSITION: SUPPORT AB 210 Alameda County Transportation Sales Tax Measure**

**Summary of the Bill:**

AB 210 would allow Alameda County to address its future transportation needs by exempting it from the local sales tax limit of 2%, if a countywide transportation sales tax is approved by voters before December 31, 2020. Recognizing the importance of our transportation system including freeways, local streets, BART and transit, Alameda County voters have a history of supporting transportation measures. Both a transportation sales tax measure in 1986 and Measure B in 2000 passed. In 2012, Measure B1 garnered 66.53% of the vote, coming within 700 votes of passage. These are, or would have been, very important sources of funding for Oakland transportation projects and services.

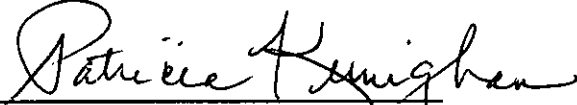
AB 210 would exempt Alameda County from the 2% limit, if a transactions and use tax measure is approved by county voters before December 31, 2020.

Attached is the AB 210 (Wieckowski) Fact Sheet, listing substantial support for the bill and opposition from two taxpayer organizations.

**PLEASE RATE THE EFFECT OF THIS MEASURE ON THE CITY OF OAKLAND:**

- Critical (top priority for City lobbyist, city position required ASAP)  
 Very Important (priority for City lobbyist, city position necessary)  
 Somewhat Important (City position desirable if time and resources are available)  
 Minimal or  None (do not review with City Council, position not required)

Respectfully Submitted,

  
Council President Patricia Kernighan

Item: **9**  
Rules & Legislation Comte.  
July 25, 2013

# AB 210 (Wieckowski)

## Alameda and Contra Costa Counties Transportation Sales Tax Limit Exemption

### PROBLEM

Alameda and Contra Costa counties have a long history of being self-help counties, willing to raise revenue on their own to fund key local transportation projects that are vital to their economies. The region's overall ability to offer a broad range of transportation options to meet the needs of a diverse population of local businesses, workers, students and residents is crucial to its success.

In 1986, Alameda County voters approved a transportation sales tax measure. In 2000, Measure B, was approved with 81.5 percent of voters' support. The projects include BART extensions and transit station development, freeway widening, interchange improvements, local street and road improvements, transit operations and special transportation services for disabled individuals and seniors. These projects are developed after considerable public community meetings and input from all parts of the county.

In 2011, the state Legislature approved AB 1086, giving Alameda County an exemption to the 2 percent local sales tax limit if voters approved an increase on the November, 2012 ballot. Measure B1 received an overwhelming 66.53 percent level of support from Alameda County voters last November, but failed by roughly 700 votes to reach the required two-thirds threshold.

Contra Costa County voters approved transportation measures in 1988 and 2004. The Contra Costa County Transportation Authority is developing a 2014 update of its Countywide

Comprehensive Transportation Plan. It was expanded late last year to include public outreach, polling and strategic planning to assess future transportation project and program needs. The update process could inform the development of a new expenditure plan for the county.

AB 210 would allow the county to meet its future transportation needs by exempting it from the local sales tax limit if a countywide transportation sales tax is approved by voters before Dec. 31, 2020.

### EXISTING LAW

Existing law authorizes various local governmental entities, subject to certain limitations and approval requirements, to levy a transactions and use tax for specific purpose, in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law, including a requirement that the combined rate of all taxes that may be imposed under that law in the county may not exceed 2 percent.

### SUMMARY

AB 210 would exempt Alameda and Contra Costa counties from that limit, if a transactions and use tax measure is approved by county voters before Dec. 31, 2020.

### STATUS

Sen. Gov. and Finance 5-2  
Assembly Floor 46-23  
Asm. Revenue and Taxation Committee 5-3  
Assembly Local Govt. Committee 7-2

### SUPPORT

Alameda County Transportation  
Commission  
Contra Costa County Transportation  
Authority  
Alameda County Board of Supervisors  
Alameda – Contra Costa Transit District  
(AC Transit)  
Bay Area Rapid Transit (BART)  
Building and Construction Trades Council  
of Alameda County – APL-CIO  
Metropolitan Transportation Commission  
City of Alameda  
City of Albany  
City of Dublin  
City of Emeryville  
City of Fremont  
City of Hayward  
City of Livermore  
City of Newark  
City of Piedmont  
City of Pleasanton  
City of San Leandro  
City of Union City  
City of Oakland Mayor Jean Quan  
California Nevada Cement Association  
Livermore Amador Valley Transit Authority  
CH2M Hill  
East Bay Bicycle Coalition  
East Bay Regional Park District  
**OPPOSITION**

---

CalTax  
Howard Jarvis Taxpayers Association

**FOR MORE INFORMATION**

---

Contact: Jeff Barbosa  
Phone: (916) 319-2025  
Email: Jeff.barbosa@asm.ca.gov

9

**RULES & LEGISLATION CMTTE**

**JUL 25 2013**

AMENDED IN ASSEMBLY APRIL 23, 2013  
AMENDED IN ASSEMBLY MARCH 18, 2013  
CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

**ASSEMBLY BILL**

**No. 210**

---

Introduced by Assembly Member Wieckowski  
(Coauthors: Assembly Members Bonta, Buchanan, Quirk, and  
Skinner)  
(Coauthors: Senators Corbett and DeSaulnier)

January 30, 2013

---

An act to amend Sections 7291 and 7292 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 210, as amended, Wieckowski. Transactions and use taxes: County of Alameda and the County of Contra Costa.

Existing law authorizes the County of Alameda to impose a transactions and use tax for the support of countywide transportation programs at a rate of no more than 0.5% that, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed, if certain requirements are met, including a requirement that the ordinance proposing the transactions and use tax be submitted to, and approved by, the voters on a certain date. Existing law repeals this authority on January 1, 2014, if the ordinance is not approved by the voters on that date.

This bill would extend the authority of the County of Alameda, and would authorize the County of Contra Costa, to impose the transactions and use tax for countywide transportation programs until December 31, 2020, conditioned upon prior voter approval.

This bill makes legislative findings and declarations as to the necessity of a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 7291 of the Revenue and Taxation Code  
2 is amended to read:

3 7291. Notwithstanding any other law, the County of Alameda  
4 and the County of Contra Costa may each impose a transactions  
5 and use tax for the support of countywide transportation programs  
6 at a rate of no more than 0.5 percent that would, in combination  
7 with all taxes imposed-in-accordance-with *pursuant to* Part 1.6  
8 (commencing with Section 7251), exceed the hmit established in  
9 Section 7251.1, if all of the following requirements are met:

10 (a) The county adopts an ordinance proposing the transactions  
11 and use tax by any applicable voting approval requirement.

12 (b) The ordinance proposing the transactions and use tax is  
13 submitted to the electorate and is approved by the voters voting  
14 on the ordinance-in-accordance-with *pursuant to* Article XIII C of  
15 the California Constitution.

16 (c) The transactions and use tax conforms to the Transactions  
17 and Use Tax Law, Part 1.6 (commencing with Section 7251), other  
18 than Section 7251.1.

19 SEC. 2. Section 7292 of the Revenue and Taxation Code is  
20 amended to read:

21 7292. If, as of December 31, 2020, an ordinance proposing a  
22 transactions and use tax has not been approved as required by  
23 subdivision (b) of Section 7291, this chapter shall be repealed as  
24 of that same date.

25 SEC. 3. The Legislature finds and declares that a special law  
26 is necessary and that a general law cannot be made applicable  
27 within the meaning of Section 16 of Article IV because of the  
28 unique fiscal pressures being experienced in the County of  
29 Alameda and the County of Contra Costa in providing essential  
30 transportation programs.

O

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

~~DRAFT~~  
City Attorney's Office

2013 JUL 11 PM 7:24

## OAKLAND CITY COUNCIL

Resolution No. \_\_\_\_\_ C.M.S.

INTRODUCED BY COUNCIL PRESIDENT PATRICIA KERNIGHAN

### Resolution in Support of AB 210 (Wieckowski), Alameda County Transportation Sales Tax Measure

**WHEREAS**, existing law authorizes the County of Alameda to impose a sales tax for the support of countywide transportation programs at a rate of no more than 0.5% that, in combination with other specified taxes, exceeds the combined rate of all these taxes that may be imposed; and

**WHEREAS**, existing law repeals this authority on January 1, 2014, if the ordinance authorizing such sales tax for support of countywide transportation programs is not approved by the voters on that date; and

**WHEREAS**, the City of Oakland's transportation needs have greatly benefited from the availability of dedicated countywide sales tax revenue generated most recently by Measure B adopted in 2000; and

**WHEREAS**, AB 210 would extend the authority of the County of Alameda to impose the transactions and use tax for countywide transportation programs until December 31, 2020, conditioned upon prior voter approval; now, therefore, be it

**RESOLVED:** That the Oakland City Council endorses AB 210, Alameda County Transportation Sales Tax Measure to allow the County to meet its future transportation needs by exempting it from the local sales tax limit if a countywide transportation sales tax is approved by voters before December 31, 2020.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF, AND  
PRESIDENT KERNIGHAN

NOES -  
ABSENT -  
ABSTENTION -

ATTEST:

---

LATONDA SIMMONS  
City Clerk and Clerk of the Council of the  
City of Oakland, California