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Finance and Management Committee—Resolution with approved edits

Approved as to Form and Legality

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## OAKLAND CITY COUNCIL

RESOLUTION No. \_\_\_\_\_ C.M.S.

Introduced by Vice Mayor Campbell Washington and  
City Councilmember Kaplan

City Attorney

**RESOLUTION PROVIDING 1) THAT A NEW SEPARATE ACCOUNT SHALL BE ESTABLISHED WITHIN THE GENERAL FUND TO HOLD GENERAL TAX REVENUES GENERATED BY THE OAKLAND SUGAR-SWEETENED BEVERAGE DISTRIBUTION TAX, AND 2) DETERMINING THAT THE CITY COUNCIL SHALL NOT APPROPRIATE SUGAR-SWEETENED BEVERAGE DISTRIBUTION TAX REVENUES PRIOR TO RECEIVING AND CONSIDERING THE COMMUNITY ADVISORY BOARD'S RECOMMENDATIONS REGARDING APPROPRIATION OF THE GENERAL FUND REVENUES, AND 3) PROVIDING THAT THE TAX REVENUES SHALL BE HELD IN THE SUBFUND UNTIL COMPLETION OF THIS APPROPRIATION PROCESS.**

**WHEREAS**, the Voters of Oakland overwhelmingly adopted Measure HH by over 62%, in November 2016;

**WHEREAS**, the passage of Measure HH established the Sugar-Sweetened Beverage Distribution tax in Oakland, imposing a 1 cent per ounce general tax on the distributors of sugar-sweetened beverages; and

**WHEREAS**, Measure HH requires the City Council to establish a nine-member Community Advisory Board with specific membership requirements, and established that the Board would be responsible for publishing an annual report that includes the following: "1) Recommendations on how to allocate the City's general funds to reduce the consumption of sugar sweetened beverages in Oakland and to address the results of such consumption; 2) How and to what extent the City Council and Mayor have implemented the recommendations presented by the Board; 3) Information, if available, concerning the impact of this Chapter on the public health of the residents of the City; and 4) Any additional information that the Panel deems appropriate"; and

**WHEREAS**, within 15 days of publication, the Board's annual report is transmitted to the City Council by the City Administrator; now therefore be it

**RESOLVED**, that the Oakland City Council finds and determines that it is necessary to establish a separate account to hold General Fund Tax revenues received from the Sugar-Sweetened Beverage Distribution Tax until they are appropriated by the City Council, ~~and therefore~~; and be it

**FURTHER RESOLVED**, that the City Administrator or her designee is directed to establish a new subfund within the General Purpose Fund Group, designated as the Sugar-Sweetened Beverage Distribution Tax Fund ("the Fund"), and to deposit all general tax revenue received from the Sugar-Sweetened Beverage Distribution Tax into the Fund; and

**FURTHER RESOLVED**, that the Oakland City Council, hereby amends the Fiscal Year 2017-19 budget to deposit all general tax revenue received from the Sugar-Sweetened Beverage Distribution Tax into the Fund for future appropriation; and be it

**FURTHER RESOLVED**, that the Oakland City Council finds and determines that the Oakland Sugar-Sweetened Beverage Distributor taxes shall be appropriated by the Oakland City Council only after the recommendations of the Board, regarding the expenditure of general fund revenues for programs that prevent or reduce the health consequences of consuming sugar-sweetened beverages received, reviewed and considered by the Oakland City Council; and be it

**FURTHER RESOLVED**, that the Oakland City Council directs the City Administration to timely provide the Board with staffing and resources to properly function funded by the Sugar Sweetened Beverage Distribution Tax Fund; and be it

**FURTHER RESOLVED**, that any Sugar-Sweetened Beverage Distribution Tax revenues received in any fiscal year but not expended that year, shall be carried forward into the next fiscal year to be used based on and/or according to the recommendations contained in the annual report of the Board to the extent approved by the Oakland City Council.

IN COUNCIL, OAKLAND, CALIFORNIA, \_\_\_\_\_

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, CAMPBELL WASHINGTON, GALLO, GIBSON MCELHANEY, GUILLEN, KALB, KAPLAN, AND PRESIDENT REID

NOES -

ABSENT -

ABSTENTION -

ATTEST: \_\_\_\_\_  
LaTonda Simmons  
City Clerk and Clerk of the Council  
of the City of Oakland, California

