



SPECIAL AGENDA REVENUE STUDY SESSION

EL SEGUNDO CITY COUNCIL
3:30 PM SPECIAL SESSION
TUESDAY, OCTOBER 19, 2021

CITY COUNCIL CHAMBER
350 MAIN STREET, EL SEGUNDO CA 90245

MEETING ID: 816 1032 6271
PIN: 662678

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THE CITY COUNCIL CHAMBER AND/OR LOBBY WILL ONLY BE OPEN TO THE
PUBLIC FOR PUBLIC COMMUNICATIONS.
(Face masks/coverings are required to be worn inside City facilities)***

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Chris Pimentel, Mayor Pro Tem
Carol Pirsztuk, Councilmember
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Lance Giroux, Councilmember**

Tracy Weaver, City Clerk
Matthew Robinson, City Treasurer

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Barbara Voss, Deputy City Manager
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“Provide a great place to live, work, and visit.”

VISION STATEMENT:

“A hub for innovation where big ideas take off.”

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**SPECIAL SESSION
REVENUE STUDY SESSION
EL SEGUNDO CITY COUNCIL
TUESDAY, OCTOBER 19, 2021 – 3:30 PM**

CALL TO ORDER / ROLL CALL

PLEDGE OF ALLIGIANCE

PUBLIC COMMUNICATION (Virtually only) – (Related to City Business Only – 5-minute limit per person, 30-minute limit total) *Individuals who have received value of \$50 or more to communicate to the City Council on behalf of another, and employees speaking on behalf of their employer, must so identify themselves prior to addressing City Council. Failure to do so shall be a misdemeanor and punishable by a fine of \$250. While all comments are welcome, the Brown Act does not allow City Council to take action on any item not on the agenda. City Council and/or City Manager will respond to comments after Public Communications is closed.*

SPECIAL ORDER OF BUSINESS

1. **Review Potential Revenue (taxes and fees) Enhancement Options and Receive Direction from City Council on Whether to Pursue any of the Potential Revenue Measure Options.**
-

Recommendation:

1. Review Potential Revenue Enhancement Options.
2. Provide direction, as necessary.

ADJOURNMENT

POSTED:

DATE: October 18, 2021

BY: Tracy Weaver, City Clerk 

TIME: 2:30 PM

TITLE:

Review potential revenue enhancement options and receive direction from City Council on whether to pursue any of the potential revenue measure options.

RECOMMENDATION:

1. Review potential Revenue Enhancement Options.
2. Provide direction, as necessary.

FISCAL IMPACT:

There is no direct fiscal impact for FY 2021-22. If City Council approves moving forward with one or more of the revenue options and the ballot measure is approved by El Segundo voters, subsequent fiscal years would have increased revenue in the range of \$600,000 - \$16.3 million per year.

BACKGROUND:

As spelled out in the City's FY 2020 – 2022 Strategic Plan under Goal Five and as requested by City Council, staff has identified various revenue enhancement options to present to City Council during the special Study Session. While there are numerous revenue options general law municipalities have available, the focus of the discussion will be on the following options:

1. Sales Tax (local use and transaction tax)
2. Utility Users Tax (UUT)
3. Parking Tax
4. Business License Tax (BLT)
5. Cannabis Tax
6. Other options

Revenue Enhancement Options

In general, a city's revenues take the form of payments for services (fees), taxes, and allocations from state and federal governments. Revenues available to fund local programs are largely restricted in their use. Those generated from specific sources must be used only for the intended services. Revenues that are considered discretionary are categorized as General Fund revenues, usually consisting of sales tax, property tax, and other general tax revenues (utility user tax, business license tax, transient occupancy tax, real property transfer tax). Local governments are constantly challenged to maximize and diversify new funding sources in order to maintain services and ensure long-term financial stability.

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To meet current and future service expectations and ensure the maintenance of current service levels during upcoming economic challenges, staff has evaluated existing revenue sources and new revenue options, including special revenue sources dedicated to public safety and infrastructure.

DISCUSSION:

SALES TAX

The Sales Tax in El Segundo is 9.50 %. The legal maximum rate for sales taxes in Los Angeles County currently is 10.25%. Consequently, there is a maximum of 0.75% (or ¾ cent) of Sales Tax that may be imposed in El Segundo as a local transaction and use tax (local sales tax). The County may impose taxes both within unincorporated areas and cities. If, however, a city already collects a local Use & Transaction Tax up to the maximum of 0.75% for a total rate of 10.25 %, County regional tax cannot be collected within that city.

On April 10, 2018, Measure C was approved by 84.97% of El Segundo voters. This Measure raises revenue for general City purposes by authorizing a ¾ cent transfer and use tax (“sales tax.”) within El Segundo. The tax is paid by purchasers of goods in El Segundo that are subject to sales tax. The tax, however, will only be collected if the County places a sales tax measure on a ballot and would only continue to be collected if the County’s sales tax measure was legally approved by a majority of County voters. Under current law, Measure C prevents the County from imposing a sales tax within El Segundo and instead results in the City collecting available sales tax revenues.

A revenue enhancement option is to bring Measure C back to the voters and request immediate application of the tax increase to the City of El Segundo, which would generate approximately \$8.6 million in annual City sales tax revenues. All tax revenue would stay local and be guaranteed for use by the City to pay for much needed unfunded infrastructure and general City operations and services.

FY 2021-22 Sales Tax (Budget)	Estimated New Sales Tax Revenue		
1%	0.25%	0.50%	0.75%
\$12,250,000	\$3,062,500	\$6,125,000	\$9,187,500

Los Angeles County has 88 incorporated cities. There are 51 cities in Los Angeles County, or 58%, that have voter approved ballot measures that authorized a local use and transaction tax. As a reference, the attached exhibit A has a detailed listing of cities within Los Angeles County, as well as the State of California, with a local use and transaction tax, the percentage of the voter approved tax, and the date it was enacted.

UTILITY USERS TAX (UUT)

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A Utility User Tax (UUT) may be imposed by a city on the consumption of utility services, including (but not limited to) electricity, gas, water, sewer, telephone, refuse and cable television. The City of El Segundo imposes UUT on the consumption of a few utility services for the nonresidential consumer. Current rate and categories are displayed below:

	UUT Description	Current rate on Commercial Accounts
1	UUT Gas/Cogeneration	3%
2	UUT Electric	3%
3	UUT Water	3%
4	UUT Telecommunication	2%
5	UUT pre-paid wireless	1.5%

Revenue Enhancement from UUT collections may be accomplished by:

1. Expanding utility service categories to be taxable (i.e.: wastewater, cable, refuse collection)
2. Assess UUT on residential service
3. Increase current rates on nonresidential service

UUT Options					
No.	Revenue Source	Current Rate (non-Residential)	FY 2021-22 Budget (Revenues)	Annual Revenue per each additional 1% (Residential)	Annual Revenue per each additional 1% (non-Residential)
1	Gas(natural)/Cogen	3%	\$ 2,719,500	\$ 25,200	\$ 906,500
2	Electric	3%	2,420,000	67,200	806,667
3	Telecommunication	2%	800,000	67,200	266,667
4	Water	3%	350,000	84,000	116,667
5	Pre paid wireless	1.5%	150,000	42,000	50,000
6	Cable/Video	0%	-	84,000	-
7	Refuse collection	0%	-	18,480	-
	Total		\$ 6,439,500	\$ 388,080	\$ 2,146,500
	Average fiscal impact per residential and business acct			\$ 55	\$ 537

For each 1% of UUT assessed, the City would potentially receive an additional \$2.1 million in UUT annually from nonresidential services and up to \$388,000 from residential services. One consideration is adjusting the rate to 3.5% across all services for non-residential. This would increase UUT revenue by \$1.8 million per year.

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The following table outlines UUT rates from other Los Angeles County Cities:

UUT Information Summary Listing - Cities in Los Angeles County											
City	Intrastate	Interstate	Int'l	Wireless	PrivateCom.*	Video	Electric	Gas	Water	Sewer	Trash
Alhambra	5.00% R&N	5.00% R&N		5.00% R&N		5.00% R&N	5.00% N	5.00% N	5.00% N		
Arcadia	5.00%	5.00%	5.00%	5.00%			7.00%	7.00%	7.00%		
Baldwin Park	3.00%	3.00%		3.00%		3.00%	3.00%	3.00%	3.00%		
Bell	10.00%			10.00%			10.00%	10.00%	10.00%		
Bellflower	5.00%	5.00%	5.00%	5.00%	5.00%		5.00%	5.00%			
Burbank	7.00%	7.00%	7.00%	7.00%	7.00%		7.00%	7.00%			
Calabasas	5.00%	5.00%	5.00%	5.00%			5.00%	5.00%			
Carson							2.00%	2.00%			
Claremont	5.50%	5.50%	5.50%	5.50%		5.50%	5.50%	5.50%	5.50%		
Compton	8.50%	8.50%	8.50%	8.50%	8.50%		10.00%	10.00%	10.00%		
Covina	6.00%	6.00%		6.00%			6.00%	6.00%	6.00%		
Cudahy	3.75% R 8.00% N		4.00% R 8.00% N	4.00% R 8.00% N	4.00% R 8.00% N		4.00% R 8.00% N				
Culver City	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%		
Downey	4.80%	4.80%	4.80%	4.80%	4.80%		5.00%	5.00%			
El Monte	6.50%	6.50%	6.50%	6.50%	6.50%		7.00%	7.00%			
El Segundo	2.00% N		3.00% N	3.00% N	3.00% N						
Gardena	5.00%			5.00%			5.00%	5.00%	5.00%		
Glendale	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	7.00%	7.00%	7.00%		
Hawthorne	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
Hermosa Beach	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	6.00%	6.00%	6.00%		
Huntington Park	9.25%	9.25%	9.25%	9.25%	9.25%		9.75%	9.75%	9.75%		
Inglewood	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	10.00%	10.00%	10.00%		
Irwindale	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%		
La Verne	5.75%	5.75%	5.75%	5.75%	5.75%		6.00%	6.00%			
Lakewood	3.00%	3.00%	3.00%	3.00%	3.00%		3.00%	3.00%	3.00%		
Lawndale	5.50%	5.50%	5.50%	5.50%		5.50%	5.50%	5.50%	5.50%		
Long Beach	5.00%	5.00%	5.00%	5.00%	5.00%		5.00%	5.00%	5.00%		
Los Angeles	9.00%	9.00%	9.00%	9.00%	9.00%		10.00%	10.00%			
Lynwood	9.00%	9.00%	9.00%	9.00%	9.00%		9.00%	9.00%	9.00%		
Malibu	4.50%	4.50%	4.50%	4.50%	4.50%		5.00%	5.00%			
Maywood	4.00% R 7.00% N	4.00% R 7.00% N	4.00% R 7.00% N	4.00% R 7.00% N			4.00% R 7.00% N	4.00% R 7.00% N	4.00% R 7.00% N		4.00% R 7.00% N
Monterey Park	3.00% R 5.50% N	3.00% R 5.50% N		3.00% R 5.50% N			3.00% R 5.50% N	3.00% R 5.50% N			
Norwalk	5.50%	5.50%	5.50%	5.50%			5.50%	5.50%			
Paramount	5.50%	5.50%	5.50%	5.50%	5.50%		5.50%	5.50%			
Pasadena	8.28%	8.28%	8.28%	8.28%	8.28%	9.40%	7.67%	7.90%	7.67%		
Pico Rivera	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%			
Pomona	9.00%	9.00%	9.00%	9.00%	9.00%		9.00%	9.00%	9.00%		
Rancho Palos Verdes	3.00%	3.00%	3.00%	3.00%			3.00%	3.00%	3.00%		
Redondo Beach	4.75%	4.75%	4.75%	4.75%		4.75%	4.75%	4.75%	4.75%		
San Marino	5.00%	5.00%	5.00%	5.00%			5.00%	5.00%	5.00%		
San Gabriel	8.00%	8.00%	8.00%	8.00%	8.00%		8.00%	8.00%	8.00%		
Santa Fe Springs	5.00%	5.00%	5.00%	5.00%	5.00%		5.00%	5.00%			
Santa Monica	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
Sierra Madre	10.00%	10.00%	10.00%	10.00%		10.00%	10.00%	10.00%	10.00%		10.00%
South Pasadena	7.50%			7.50%		7.50%	7.50%	7.50%	7.50%		
Torrance	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.00%		
Vernon	6.00% N	6.00% N	6.00% N	6.00% N	6.00% N						
Whittier	5.00%	5.00%	5.00%	5.00%		5.00%	5.00%	5.00%	5.00%		
County of Los Angeles	4.50%	4.50%	4.50%	4.50%	4.50%		4.50%	4.50%			

"N" represents nonresidential (business/commercial) and "R" represents residential

PARKING TAX

A parking tax applies to the rental of non-residential paid parking spaces in the City. The Parking Tax applies because a building owner or owner’s agent who receives rent from a building tenant for the occupancy of a parking space is an operator who must collect and remit the tax from the parking space occupant to the City.

The parking tax is due to the City from the parking operator, not directly from the parking customer.

For the purpose of this study, staff estimated a 10% on parking tax rate at \$20.00 daily average rate and 20 days/month occupancy at 80%.

Number of Paid Parking Spaces*	Average daily rate*	Estimated Average Yearly Revenue
4,620	\$ 20.00	\$ 1,700,000

*Source: https://en.parkopedia.com/parking/el_segundo

BUSINESS LICENSE TAX

1. Update and Consolidation of Business Types and Increase on Base Rate

The City of El Segundo’s current business license tax program is detailed in Title 4 of the El Segundo Municipal Code. Most of the current language in Title 4 was developed in the 1960s and 70s, with revisions taking place by Ordinance in 1988, 1996, and 2000.

The City’s current Business License Tax program classifies businesses in 35 business categories including a “Business General- catch all” classification for business types that cannot be categorized in any of the thirty-five descriptions.

As technology continues to evolve, new business concepts started populating the market and displacing some of the standard business models. Recognized as one of the most “Business Friendly Cities” among 88 cities of Los Angeles County, El Segundo’s strong infrastructure, fiber optic network, and skilled workforce makes it an ideal setting for housing the new wave of business models very often known as “disruptive technological business models”.

The City’s Business License Tax program has not been updated to capture the new businesses and service models that exist in today’s new economy. By updating the City’s code, these new economy business models will become more appropriately identified in the code, better serviced, and more effectively assessed.

In order to remedy this issue, staff has proposed a revision and update to the business classifications, as well as proposed a more simplified tax rate by creating fewer categories and allowing for tax exemption incentives for civic engagement activities and small to

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medium size residential based businesses. An example of this could be a creation of a small business exemption for businesses who meet the following criteria: two employees or less, under 5,000 square feet, and annual gross income of \$25,000 or less. The small business exemption could exempt the qualified small business from a certain percentage of the base rate to a full exemption of the base rate.

For the purposes of this study, the base rate for FY 2021-22 is estimated at \$111.30 with a proposed base rate increase of \$50.

Total Number of Business	FY 20-21 Base Rate (<10 EE & < 5000 sf)	Current revenue estimate from base rate	Annual Revenue for a \$50 adjustment to the base rate
7,000	\$ 111.30	\$ 779,100	\$ 350,000

2. Sales Tax Credit (STC) Reduction

In addition to the tax structure, the City currently offers a sales and use tax credit to businesses to offset the cost of the Business License Tax. In 2010, Measure N passed (1587/769) and the Sales Tax Credit was reduced from 50% to 40% (Ordinance 1439).

This credit was implemented as a business attraction tool. The current structure of this credit permits businesses to utilize this credit each year without a sunset date. Some businesses may be entitled to a sales tax credit if sales tax is collected and apportioned to the City of El Segundo. This credit is based solely on the 1% local sales and use tax allocated to the City and is calculated on the actual amount of sales and use tax received by the City that was generated by the business. The STC may offset up to 100% of the Business License Tax owed by a business.

Staff performed a fiscal impact analysis on the current STC from 2014 to 2021 and determined that businesses utilize an average of \$1.2 million in sales tax credit to offset their Business License Tax payment each year. This represents about 10% of the total business license revenue or the equivalent of 1.5% of the total general fund revenues, which is not collected.

The table below shows the total sales tax credit claimed (revenue loss) from FY 13-14 to FY 20-21.

	Maximum Exposure (40% Sales Tax credit)	Total Sales Tax Credit Claimed	% *
FY 20-21	3,718,279	989,781	27%
FY 19-20	4,637,485	1,091,950	24%
FY 18-19	3,973,101	1,087,518	27%
FY 17-18	4,338,071	1,198,370	28%
FY 16-17	3,626,866	1,320,048	36%
FY 15-16	3,835,821	1,368,535	36%
FY 14-15	3,577,053	1,370,039	38%
FY 13-14	3,119,083	1,213,618	39%

* % represents the volume of credits claimed from total exposure: 40% average

After careful analysis, staff recommends a gradual reduction of the sales tax credit to be fully eliminated as follows: reduce the credit to 20% year one after passage of the measure by voters; reduce the credit to 10% the second year after passage, and reduce the credit to 0% the third year.

3. Penalty Credit

Under E.S.M.C. 4-1-28, the City currently offers a “credit for penalties paid” for any businesses that pay their Business License Tax late. The business can credit 50% of the penalty amount towards their Business License payment for the following year not to exceed the total tax due. Staff has reviewed the benefits and the financial impacts of this credit and recommends eliminating this program which has become a reward for late payments.

Penalty Credit Claimed							
FY20-21	FY19-20	FY18-19	FY17-18	FY16-17	FY15-16	FY14-15	FY13-14
30,546	3,414	772	34,569	317,364	28,780	2,897	4,188

CANNABIS TAX

California voters formally passed Proposition 64 in November of 2016. Prop 64 legalized the use, sale, distribution, manufacturing, cultivation, testing, and delivery of recreational Cannabis products. The cannabis initiative petition is now being circulated for purposes of gathering signature. The circulator of the initiative has six months to gather signatures and potentially qualify it for the November 2022 election. Some of our neighboring cities’ votes have pass the marijuana business tax measures with strong majorities: Artesia 67.36% (November 2020), Carson 64.38% (November 2016), Culver City 84.94% (April 2018), Hawthorne 61.49% (November 2020), Long Beach 68.25% (November 2016).

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The California Department of Tax and Fee Administration has released the total amount of sales from recreational marijuana made by the state is \$2.8 billion since 2018. This figure includes \$1.4 billion in excise tax, \$347.4 million in cultivation tax, and \$1 billion in sales tax. For the fiscal year 2020-2021 California has made approximately \$1 billion with close to \$817 million in recreational cannabis tax money. This makes for a 55 percent increase in cannabis earnings for state coffers in comparison to the fiscal year prior. Total 9,174 cannabis business licenses have been issued in California as of 1/20/2021.

The growth of the cannabis industry is showing no signs of slowing down. Since local cities were affected by the negative aspects of cannabis legalization regardless of whether they allowed retail sales in their cities, municipalities should stand to gain from embracing the legal cannabis industry, look to benefit financially from commercial companies and create jobs in the community directly and indirectly.

Attachment B reflects neighboring cities' cannabis tax rates per Harris & Associates. Based on these rates and other relevant research, staff made reasonable estimates on cannabis related revenues.

Cannabis Revenues			Cannabis Tax Rates		Est. Annual Revenues	
			Conservative	Moderate Aggressive	Conservative	Moderate Aggressive
Application Fee (Full RFP Review)	10		\$10,000	\$20,000	100,000	200,000
Annual Permit Admin. Fee	10		\$10,000	\$20,000	100,000	200,000
Local Sales Tax	2	1,000,000	1%	1%	20,000	20,000
Business License Tax -						
Distribution	2	1,000,000 \$	2%	6%	40,000	120,000
Retail (Recreational)	2	1,000,000 \$	6%	10%	120,000	200,000
Retail (Medical)	1	100,000 \$	5%	10%	5,000	10,000
Testing	1	100,000 \$	1%	7%	1,000	7,000
Manufacturing	2	1,000,000 \$	2%	6%	40,000	120,000
Cultivation	2	10,000 sf	\$10 /sf	\$20 /sf	200,000	400,000
Total Annual Revenue					626,000	1,277,000

According to other states and other California cities' historical revenue trends, cannabis program revenues took several years to ramp up to somewhat sustainable level, but they grew very quickly from the start.

There could be banking issues that the City may need to take consideration of with cannabis revenue collections. Such as cash transactions due to the nature of the cannabis business, limited banking options due to Federal law restrictions of excepting cash proceeds into the banking system from the sales of cannabis, and underpayment of taxes reported to the taxing agency due to the nature of being a cash based industry.

SUMMARY OF POTENTIAL ADDITIONAL REVENUE:

No.	Revenue Source	Estimated Revenue
1	Sales Tax	\$3 million - \$9.2 million
2	Utility User Tax (UUT)	\$1.8 million - \$2.6 million
3	Parking Tax - 10%	\$1.7 million
4	Business License Tax	\$1.3 million to \$1.5 million
5	Cannabis Tax	\$600,000 - \$1.3 million
6	Total Options	\$8.4 million - \$16.3 million

All of the referenced revenue measures would require approval of four (4) out of the five (5) Councilmembers to approve placing the measure(s) on the general election ballot for voters to weigh in on approving the measure. The next general election is slated for November 2022. If City Council supports moving forward with one or more of these options, staff would need direction on which option(s) to move forward with. The Measure(s) will then be developed and brought back for City Council discussion during February-April 2022. Any ballot measure would need to be finalized and approved by City Council no later than June 21, 2022, in order to be placed on the November 2022 general election.

OTHER OPTIONS

Below is a listing of other revenue related options. While the General Obligation Bonds require voter approval, the other options only require approval by City Council to implement.

General Obligation (G.O.) Bond

A general obligation bond (GO bond) is a municipal bond backed solely by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. G.O. Bonds, if approved by voters, typically add an ad valorem tax to property owners within the municipality.

General obligation bonds also serve as a way for local governments to raise funds for projects that create streams of income for things such as roads, parks, equipment, and bridges. General obligation bonds are usually used to fund government projects that will serve the public community.

Certificate of Participation (COPs)

A Certificate of Participation is a method of funding used by governing agencies for construction or improvement of public facilities. By use of a lease type repayment

structure, the monies needed to fund these building projects, even though some may be payable over periods in excess of 20 years, do not, by California State law, constitute a public debt; therefore they do not require voter approval. Federal tax laws, however, treat these lease type obligations as debt, which allows for tax-exempt interest to the underwriting agency. Government agencies with this statutory authorization of funding include the County Board of Supervisors, City Councils, District School Boards, and Special District Boards.

Other key elements of the COP are:

- The approving public agency enters into a tax-exempt lease with a lessor. Lessor acquires site through purchase from a third party or by leasing it from the public agency.
- Facilities are implemented more quickly than those approved by a General Obligation Bond.
- COPs obligate the General Fund.
- COPs can encumber the facility and the land.

Community Facility District (CFD)

A CFD special tax, also referred to as Mello Roos, and 1913/1915 Act assessment appears on property tax bills as a separate charge from the 1% ad valorem (general) property tax. The line item for the charge includes the name of the district, the amount due for the tax year, and district contact information. There are many agencies throughout the Los Angeles County, including municipalities and school districts, that have formed CFDs and/or assessment districts. CFDs are formed under California law through City Council approval and a property owner election to provide funding for public infrastructure improvements required in connection with development of property within the respective district. Some examples the CFD can be formed to fund are: landscaping districts, street lighting districts, business improvement districts (BIDs), and utility undergrounding districts.

Paramedic Subscription Service

Currently, the City of El Segundo does not assess a fee to El Segundo residents for paramedic transport. Nonresidents are billed the full cost of paramedic transport. A paramedic subscription service would be a program for residents only. A nominal annual fee would be assessed to those residents who choose to voluntarily opt-in to the paramedic transport program. The residents who choose to opt-in to the program would not be assessed a fee for the paramedic transport services. However, those residents who do not choose to opt-in would be subject to the full cost, just as nonresidents are today.

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While the listing of other options are common revenue tools implemented in the municipal space, they are only a small sample of the menu of revenue options available to City Council.

NEXT STEPS:

If City Council directs the City Manager to implement one or more of the listed revenue options, City staff will begin working on the details of the possible revenue measure and come back to City Council in February-April 2022 with the proposed comprehensive revenue measure that would be placed on the November 2022 general election.

CITY STRATEGIC PLAN COMPLIANCE:

Goal:	5	Champion Economic Development and Fiscal Sustainability:
Objective:	B	El Segundo approaches its work in a financially strategic and responsible way

PREPARED BY: Vicky Cao, Management Analyst and Joseph Lillio, CFO

REVIEWED BY: Barbara Voss, Deputy City Manager

APPROVED BY: Scott Mitnick, City Manager

ATTACHED SUPPORTING DOCUMENTS:

- A. City-wide Strategic Plan: Goal 5
- B. Sales Tax Comparisons
- C. Utility User Tax Comparisons
- D. Cannabis Tax Comp

Goal 5. Champion Economic Development and Fiscal Sustainability (Continued)



Objective 5B: *El Segundo approaches its work in a financially strategic and responsible way.*

Top Council Priority

1. Consider guidelines for the use of potential revenue from golf course lease.

Other Activities

2. Continue on a sustainable financial path, solve future structural deficits, and maintain reserves.
3. Continue to pay down unfunded pension liabilities.
4. Bring proposed business license tax to City Council for a future ballot.
5. Provide for an annual adjustment of the master fee schedule to consider CPI.
6. Conduct a water and sewer rate study to ensure the adequacy of rates to support the water and sewer system.
7. Enhance existing revenues and look for new revenue sources (grants, economic development, tax measures).
8. Conduct a development impact fee update.
9. Explore developing a strategy in collaboration with other cities to get relief from low property tax with the potential of working toward a future statewide ballot measure.
10. Evaluate creating a risk manager position to establish a coordinated program of management and reduction of costs associated with liability claims and workers' compensation.
11. Determine the right reserve level so excess reserves can be used for services.

Key Performance Indicators

- ✓ Online v. manual transactions
- ✓ Measure the unfunded pension liability per capita
- ✓ Investment policy compliance

DISTRICT SALES AND USE TAX RATES

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

District Taxes, Rates, and Effective Dates

(City): Indicates district tax applies within the city limits and is in addition to other applicable state, local, and transit district taxes.
Certain cities provide addresses located within a special taxing jurisdiction.

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Alameda County	Alameda County Essential Health Care Services Transactions and Use Tax (ACHC)	0.50%	07-01-2004	
	Alameda County Transportation Improvement Authority (ACTI)	0.50%	04-01-2002	
	Alameda County Transportation Commission Transactions and Use Tax (ACTC)	0.50%	04-01-2015	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-1970	
Alameda (City)	City of Alameda Transactions and Use Tax (ALTG)	0.50%	04-01-2019	
Albany (City)	City of Albany Transactions and Use Tax (ALBG)	0.50%	04-01-2013	
Emeryville (City)	City of Emeryville Police Fire Child Transactions and Use Tax (EMEF)	0.25%	07-01-2020	
Hayward (City)	City of Hayward Transactions and Use Tax (HWDG)	0.50%	10-01-2014	
Newark (City)	City of Newark Transactions and Use Tax (NEGT)	0.50%	04-01-2017	
San Leandro (City)	City of San Leandro 2015 Transactions and Use Tax (SLDG)	0.50%	04-01-2015	
Union City (City)	City of Union City Transactions and Use Tax (UCGF)	0.50%	04-01-2011	
Amador County	Amador County Fire Protection and Emergency Med. Services Transactions and Use Tax (AMCG)	0.50%	04-01-2009	
Butte County				
Oroville (City)	City of Oroville Transactions and Use Tax (OVTG)	1.00%	04-01-2019	
Paradise (Town)	Town of Paradise Temporary Transactions and Use Tax (PTTG)	0.50%	04-01-2015	
Calaveras County				
Angels Camp (City)	City of Angels Camp Transactions and Use Tax (ACGT)	0.50%	04-01-2019	
Colusa County				
Williams (City)	City of Williams Transactions and Use Tax (WLMS)	0.50%	04-01-2007	
Contra Costa County	Bay Area Rapid Transit District (BART)	0.50%	04-01-1970	
	Contra Costa Transportation Authority (CCTA)	0.50%	04-01-1989	
	County of Contra Costa Transactions and Use Tax (CCTU)	0.50%	04-01-2021	
Antioch (City)	City of Antioch Increase Transactions and Use Tax (ANIT)	1.00%	04-01-2019	
Antioch (City)	City of Antioch Transactions and Use Tax (ANTG)	0.50%	04-01-2014	03-31-2019
Concord (City)	City of Concord 2021 Transactions and Use Tax (CNTU)	1.00%	04-01-2021	
Concord (City)	City of Concord Transactions and Use Tax (CNCD)	0.50%	04-01-2011	03-31-2021
El Cerrito (City)	City of El Cerrito 2015 Transactions and Use Tax (ELCG)	1.00%	04-01-2015	
El Cerrito (City)	City of El Cerrito Street Improvements Transactions and Use Tax (ECSI)	0.50%	07-01-2008	
Hercules (City)	City of Hercules Temporary Transactions and Use Tax (HTGT)	0.50%	10-01-2012	
Martinez (City)	City of Martinez Road Maintenance and Improvement Transactions and Use Tax (MRMS)	0.50%	04-01-2017	
Martinez (City)	City of Martinez Transactions and Use Tax (MZGT)	0.50%	04-01-2019	
Moraga (Town)	Town of Moraga Transactions and Use Tax (MGAG)	1.00%	04-01-2013	
Orinda (City)	City of Orinda Essential Services Transactions and Use Tax (ORTU)	1.00%	04-01-2021	
Orinda (City)	City of Orinda Transactions and Use Tax (ORGT)	0.50%	04-01-2013	03-31-2021

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Pinole (City)	City of Pinole 2015 Transactions and Use Tax (PNGT)	0.50%	04-01-2015	
Pinole (City)	City of Pinole Transactions and Use Tax (PNLE)	0.50%	04-01-2007	
Pittsburg (City)	City of Pittsburg Preservation of Citywide Service Temporary Transactions and Use Tax (PPTG)	0.50%	10-01-2012	
Pleasant Hill (City)	City of Pleasant Hill Transactions and Use Tax (PLGT)	0.50%	04-01-2017	
Richmond (City)	City of Richmond 2014 Transactions and Use Tax (RHMG)	0.50%	04-01-2015	
Richmond (City)	City of Richmond Transactions and Use Tax (RMGT)	0.50%	04-01-2005	
San Pablo (City)	City of San Pablo (EMS) Transactions and Use Tax (SPES)	0.25%	10-01-2014	
San Pablo (City)	City of San Pablo Transactions and Use Tax (SPRS)	0.25%	10-01-2017	
Del Norte County	Del Norte County Fairgrounds Transactions and Use Tax (DNCF)	0.25%	04-01-2015	
	Del Norte County Unincorporated Area Transactions and Use Tax (DNTU)	1.00%	04-01-2021	
Crescent City (City)	Crescent City Transactions and Use Tax (CSTU)	1.00%	04-01-2021	
El Dorado County				
Placerville (City)	City of Placerville Public Safety Transactions and Use Tax (PLPS)	0.25%	04-01-1999	
Placerville (City)	City of Placerville Special Transactions and Use Tax (PLST)	0.25%	04-01-2011	
Placerville (City)	City of Placerville Special Transactions and Use Tax for Water, Sewer, Drains, Street Facilities (PVWS)	0.50%	04-01-2017	
South Lake Tahoe (City)	City of South Lake Tahoe 2021 Transactions and Use Tax (SLTU)	1.00%	04-01-2021	
South Lake Tahoe (City)	City of South Lake Tahoe Transactions and Use Tax (SLTG)	0.50%	04-01-2005	
Fresno County	Fresno County Public Library Transactions and Use Tax (FCPL)	0.125%	04-01-1999	
	Fresno County Transportation Authority (FCTA)	0.50%	07-01-1987	
	Fresno County Zoo Authority (FCZA)	0.10%	04-01-2005	
Coalinga (City)	Coalinga General Transactions and Use Tax (COLG)	1.00%	04-01-2019	
Fowler (City)	City of Fowler Transactions and Use Tax (FWLG)	1.00%	04-01-2019	
Huron (City)	City of Huron Public Safety Special Transactions and Use Tax (HPST)	1.00%	04-01-2014	
Kerman (City)	City of Kerman Transactions and Use Tax (KERM)	1.00%	04-01-2019	
Kingsburg (City)	City of Kingsburg Transactions and Use Tax (KBTG)	1.00%	10-01-2018	
Parlier (City)	City of Parlier Transactions and Use Tax (PALR)	1.00%	04-01-2020	
Reedley (City)	City of Reedley Public Safety Transactions and Use Tax (RDPS)	0.50%	07-01-2008	
Reedley (City)	City of Reedley Transactions and Use Tax (REEB)	0.75%	07-01-2020	
Sanger (City)	City of Sanger Public Safety Transactions and Use Tax (SGPS)	0.75%	07-01-2008	
Selma (City)	City of Selma Public Safety Transactions and Use Tax (SLMA)	0.50%	04-01-2008	
Glenn County				
Orland (City)	City of Orland Transactions and Use Tax (ORDG)	0.50%	04-01-2017	
Humboldt County	Humboldt County Transactions and Use Tax (HBGT)	0.50%	04-01-2015	
Arcata (City)	City of Arcata Transactions and Use Tax (ARGF)	0.75%	04-01-2009	
Eureka (City)	City of Eureka Supplemental Transactions and Use Tax (ERST)	0.50%	04-01-2011	
Eureka (City)	City of Eureka Transactions and Use Tax (ERKA)	0.25%	04-01-2009	
Fortuna (City)	City of Fortuna Police and Essential Services Transactions and Use Tax (FOGT)	0.75%	04-01-2017	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Rio Dell (City)	City of Rio Dell Transactions and Use Tax (RDGT)	1.00%	04-01-2015	
Trinidad (City)	City of Trinidad Transactions and Use Tax (TRGF)	0.75%	04-01-2009	
Imperial County	Imperial County Local Transportation Authority (IMTA)	0.50%	04-01-1990	
Calexico (City)	Calexico General Fund Transactions and Use Tax (CXGF)	0.50%	10-01-2010	
El Centro (City)	City of El Centro Transactions and Use Tax (ECTG)	0.50%	04-01-2017	
Inyo County	Inyo County Rural Counties Transactions and Use Tax (INRC)	0.50%	10-01-1988	
Bishop (City)	City of Bishop Community Safety and Essential Services Transactions and Use Tax (BSTU)	1.00%	04-01-2021	
Kern County				
Arvin (City)	City of Arvin Transactions and Use Tax (ARVN)	1.00%	04-01-2009	
Bakersfield (City)	City of Bakersfield Safety/Vital City Services and Use Tax (BSVG)	1.00%	04-01-2019	
Delano (City)	City of Delano Transactions and Use Tax (DLNO)	1.00%	04-01-2008	
Ridgecrest (City)	City of Ridgecrest Public Safety and Essential City Services Transactions and Use Tax (RIDG)	1.00%	04-01-2017	
Wasco (City)	City of Wasco Transactions and Use Tax (WASG)	1.00%	04-01-2017	
Kings County				
Corcoran (City)	City of Corcoran Transaction and Use Tax (CRCG)	1.00%	10-01-2017	
Lake County				
Clearlake (City)	City of Clearlake Public Safety Transactions and Use Tax (CLPS)	0.50%	07-01-1995	
Clearlake (City)	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax (CRMI)	1.00%	04-01-2017	
Lakeport (City)	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax (LAKG)	1.00%	04-01-2017	
Lakeport (City)	City of Lakeport Transactions and Use Tax (LPGT)	0.50%	04-01-2005	
Los Angeles County	Los Angeles County Measure H Homeless (LACH)	0.25%	10-01-2017	
	Los Angeles County Metro Transportation Authority (LAMT)	0.50%	07-01-2009	
	Los Angeles County Traffic Improvement Plan (LAMA)	0.50%	07-01-2017	
	Los Angeles County Transportation Commission (LACT)	0.50%	07-01-1982	
	Los Angeles County Transportation Commission (LATC)	0.50%	04-01-1991	
Alhambra (City)	City of Alhambra Transactions and Use Tax (ALAL)	0.75%	07-01-2020	
Arcadia (City)	City of Arcadia Transactions and Use Tax (ACDA)	0.75%	01-01-2020	
Avalon (City)	City of Avalon Municipal Hospital and Clinic District (AMHC)	0.50%	10-01-2000	
Azusa (City)	City of Azusa Transactions and Use Tax (AZUZ)	0.75%	07-01-2020	
Bell Gardens (City)	City of Bell Gardens Transactions and Use Tax (BGTU)	0.75%	04-01-2021	
Bellflower (City)	City of Bellflower Transactions and Use Tax (BFTU)	0.75%	04-01-2021	
Burbank (City)	City of Burbank Infrastructure/Comm Sers Transactions and Use Tax (BURB)	0.75%	04-01-2019	
Commerce (City)	City of Commerce 2021 Transactions and Use Tax (CMTU)	0.25%	04-01-2021	
Commerce (City)	City of Commerce Transactions and Use Tax (CMMG)	0.50%	04-01-2013	
Compton (City)	City of Compton Transactions and Use Tax (COMG) ¹	1.00%	10-01-2016	
Covina (City)	City of Covina 2018 Transactions and Use Tax (COGT)	0.75%	04-01-2019	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Cudahy (City)	City of Cudahy Temporary Transactions and Use Tax (CDHG)	0.75%	04-01-2019	
Culver City (City)	City of Culver City Essential City Services Transactions and Use Tax (CLEG)	0.50%	04-01-2013	
Culver City (City)	City of Culver City Safety and Protection Transactions and Use Tax (CULG)	0.25%	04-01-2019	
Downey (City)	City of Downey Transactions and Use Tax (DWYG)	0.50%	04-01-2017	
Duarte (City)	City of Duarte Transactions and Use Tax (DUAD)	0.75%	07-01-2020	
El Monte (City)	City of El Monte Transactions and Use Tax (EMGF)	0.50%	04-01-2009	
Gardena (City)	City of Gardena Transactions and Use Tax (GARG)	0.75%	07-01-2020	
Glendale (City)	City of Glendale Essential City Services Transactions and Use Tax (GNDG)	0.75%	04-01-2019	
Glendora (City)	City of Glendora Transactions and Use Tax (GLDA)	0.75%	07-01-2019	
Hawaiian Gardens (City)	City of Hawaiian Gardens Transactions and Use Tax (HAHG)	0.75%	10-01-2020	
Hawthorne (City)	City of Hawthorne Transactions and Use Tax (HAWG)	0.75%	04-01-2018	
Huntington Park (City)	City of Huntington Park Transactions and Use Tax (HTPG)	0.75%	10-01-2018	
Inglewood (City)	City of Inglewood Vital City Services Transactions and Use Tax (IGWD)	0.50%	04-01-2007	
Irwindale (City)	City of Irwindale Transactions and Use Tax (IRDL)	0.75%	04-01-2020	
La Puente (City)	City of La Puente Safety and Protection Transactions and Use Tax (LUPG)	0.50%	04-01-2019	
La Verne (City)	City of La Verne Transactions and Use Tax (LALV)	0.75%	07-01-2020	
Lakewood (City)	City of Lakewood Transactions and Use Tax (LAKL)	0.75%	07-01-2020	
Lancaster (City)	City of Lancaster Transactions and Use Tax (LCTU)	0.75%	04-01-2021	
Lawndale (City)	City of Lawndale Vital City Services Transactions and Use Tax (LAWG)	0.75%	04-01-2019	
Lomita (City)	City of Lomita Local Transactions and Use Tax (LLTU)	0.75%	04-01-2021	
Long Beach (City)	City of Long Beach Transactions and Use Tax (LBTG) ¹	1.00%	01-01-2017	
Lynwood (City)	City of Lynwood Transactions and Use Tax (LWDG) ¹	1.00%	04-01-2017	
Monrovia (City)	City of Monrovia 2019 Transactions and Use Tax (MNRV)	0.75%	04-01-2020	
Montebello (City)	City of Montebello Transactions and Use Tax (MONH)	0.75%	07-01-2020	
Norwalk (City)	City of Norwalk Transactions and Use Tax (NORH)	0.75%	07-01-2020	
Palmdale (City)	City of Palmdale Transactions and Use Tax (PDTU)	0.75%	04-01-2021	
Paramount (City)	City of Paramount Transactions and Use Tax (PARY)	0.75%	07-01-2020	
Pasadena (City)	City of Pasadena Transactions and Use Tax (PSGD)	0.75%	04-01-2019	
Pico Rivera (City)	City of Pico Rivera Transactions and Use Tax (PCRV) ¹	1.00%	04-01-2009	
Pomona (City)	City of Pomona Transactions and Use Tax (PMAG)	0.75%	04-01-2019	
San Fernando (City)	City of San Fernando Local Transactions and Use Tax (SNTU)	0.75%	04-01-2021	
San Fernando (City)	City of San Fernando Temporary Transactions and Use Tax (SNFE)	0.50%	10-01-2013	03-31-2021
San Gabriel (City)	City of San Gabriel Transactions and Use Tax (SASG)	0.75%	07-01-2020	
Santa Fe Springs (City)	City of Santa Fe Springs 2018 Transactions and Use Tax (SFSG) ²	1.00%	04-01-2019	
Santa Monica (City)	City of Santa Monica Transactions and Use Tax (SAMG)	1.00%	04-01-2017	
Sierra Madre (City)	City of Sierra Madre Transactions and Use Tax (SEMD)	0.75%	04-01-2020	
Signal Hill (City)	City of Signal Hill Transactions and Use Tax (SHTU)	0.75%	04-01-2021	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
South El Monte (City)	City of South El Monte Essential Services Protection Measure (SEME)	0.25%	04-01-2021	
South El Monte (City)	City of South El Monte Vital City Services Protection Transactions and Use Tax (SEMT)	0.50%	04-01-2011	
South Gate (City)	City of South Gate Transactions and Use Tax (SGTE) ¹	1.00%	10-01-2008	
South Pasadena (City)	City of South Pasadena Transactions and Use Tax (SPAD)	0.75%	04-01-2020	
Vernon (City)	City of Vernon Transactions and Use Tax (VERV)	0.75%	10-01-2020	
West Hollywood (City)	City of West Hollywood Transactions and Use Tax (WHTU)	0.75%	04-01-2021	
Whittier (City)	City of Whittier Transactions and Use Tax (WHIW)	0.75%	07-01-2020	
Madera County	Madera County 2006 Transportation Authority (MCTC)	0.50%	04-01-2007	
Chowchilla (City)	City of Chowchilla Public Safety Transactions and Use Tax (CHCS)	1.00%	04-01-2019	
Madera (City)	City of Madera Transactions and Use Tax (MADG)	0.50%	04-01-2017	
Marin County	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax (MPSF)	0.25%	04-01-2013	
	Sonoma-Marin Area Rail Transportation Authority (SMRT)	0.25%	04-01-2009	
	Transportation Authority of Marin County Transactions and Use Tax (TAMC)	0.50%	04-01-2005	
Corte Madera (Town)	Town of Corte Madera 2018 Transactions and Use Tax (CTMG)	0.75%	10-01-2018	
Corte Madera (Town)	Town of Corte Madera Transactions and Use Tax (CMGT)	0.50%	04-01-2014	09-30-2018
Fairfax (Town)	Town of Fairfax Transactions and Use Tax (FAXG)	0.75%	04-01-2017	
Larkspur (City)	City of Larkspur Essential Transactions and Use Tax (LSGT)	0.75%	04-01-2018	
Novato (City)	City of Novato 2016 Transactions and Use Tax (NOTO)	0.25%	04-01-2016	
San Anselmo (Town)	Town of San Anselmo Transactions and Use Tax (SAGT)	0.50%	04-01-2014	
San Rafael (City)	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax (SRET)	0.25%	04-01-2021	
San Rafael (City)	City of San Rafael Transactions and Use Tax (SREF)	0.75%	04-01-2014	
Sausalito (City)	City of Sausalito 2014 Transactions and Use Tax (SAUG)	0.50%	04-01-2015	
Mariposa County	Mariposa County Healthcare Transactions and Use Tax (MCHC)	0.50%	04-01-2005	
Mendocino County	Mendocino County Mental Health Treatment Act Tax (MMHT)	0.50%	04-01-2018	
	Mendocino Library Special Transactions and Use Tax (MLST)	0.125%	04-01-2012	
Fort Bragg (City)	City of Fort Bragg CV Starr Center Special Transactions and Use Tax (FBSS)	0.50%	07-01-2012	
Fort Bragg (City)	City of Fort Bragg Maintain City Streets Transactions and Use Tax (FBCS)	0.50%	01-01-2005	
Point Arena (City)	City of Point Arena Transactions and Use Tax (PARS)	0.50%	04-01-2004	
Ukiah (City)	City of Ukiah Transactions and Use Tax (UKGT)	0.50%	10-01-2005	
Ukiah (City)	City of Ukiah Transactions and Use Tax (UKHG)	0.50%	04-01-2017	
Willits (City)	City of Willits Emergency Funding Transactions and Use Tax (WCET)	0.75%	04-01-2021	
Willits (City)	City of Willits Transactions and Use Tax (WCRS)	0.50%	10-01-2003	
Merced County	Merced County Transportation Authority (META)	0.50%	04-01-2017	
Atwater (City)	City of Atwater Public Safety Transactions and Use Tax (ATWS)	0.50%	07-01-2013	
Gustine (City)	City of Gustine Community Enhancement to Services Transactions and Use Tax (GSTG)	0.50%	04-01-2010	
Los Banos (City)	City of Los Banos Essential City Services Transactions and Use Tax (LSBS)	0.50%	04-01-2019	
Los Banos (City)	City of Los Banos Public Safety Transactions and Use Tax (LBPS)	0.50%	04-01-2005	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Merced (City)	City of Merced Transactions and Use Tax (MRCD)	0.50%	04-01-2006	
Mono County				
Mammoth Lakes (Town)	Town of Mammoth Lakes Parks, Recreation and Trails Transactions and Use Tax (MLPR)	0.50%	10-01-2008	
Monterey County	Monterey-Salinas MST Special Transit District (MSTD)	0.125%	04-01-2015	
	Monterey Transportation Safety Transactions and Use Tax (MTSF)	0.375%	04-01-2017	
Carmel-by-the-Sea (City)	City of Carmel-by-the-Sea 2020 Transactions and Use Tax (CARC)	1.50%	07-01-2020	
Carmel-by-the-Sea (City)	City of Carmel-by-the-Sea Transactions and Use Tax (CBSG)	1.00%	04-01-2013	06-30-2020
Del Rey Oaks (City)	City of Del Rey Oaks General Transactions and Use Tax (DROG)	0.50%	04-01-2015	
Del Rey Oaks (City)	City of Del Rey Oaks Transactions and Use Tax (DLRY)	1.00%	04-01-2007	
Gonzales (City)	City of Gonzales Quality of Life Transactions and Use Tax (GZGT)	0.50%	04-01-2015	03-31-2021
Gonzales (City)	City of Gonzales Transactions and Use Tax (GZTU)	1.00%	04-01-2021	
Greenfield (City)	City of Greenfield 2015 City Services Transactions and Use Tax (GRFD)	0.75%	04-01-2016	
Greenfield (City)	City of Greenfield Transactions and Use Tax (GFGT)	1.00%	10-01-2012	
King City (City)	City of King City General Transactions and Use Tax (KNGG)	1.00%	04-01-2019	
King City (City)	City of King City Transactions and Use Tax (KING)	0.50%	04-01-2015	03-31-2019
Marina (City)	City of Marina New Transactions and Use Tax (MRGT)	1.50%	04-01-2019	
Marina (City)	City of Marina Transactions and Use Tax (MRNA)	1.00%	04-01-2011	03-31-2019
Monterey (City)	City of Monterey 2020 Transactions and Use Tax (MONG)	0.50%	07-01-2020	
Monterey (City)	City of Monterey Special Transactions and Use Tax (MTRS)	1.00%	04-01-2015	
Pacific Grove (City)	City of Pacific Grove Transactions and Use Tax (PGRV)	1.00%	10-01-2008	
Salinas (City)	City of Salinas Measure G Transactions and Use Tax (SLGT)	1.00%	04-01-2015	
Salinas (City)	City of Salinas Temporary Transactions and Use Tax (SLNS)	0.50%	04-01-2006	
Sand City (City)	City of Sand City 2015 Spec Purpose Transactions and Use Tax (SANG)	1.00%	04-01-2015	
Seaside (City)	City of Seaside 2017 Transactions and Use Tax (SEDG)	0.50%	10-01-2017	
Seaside (City)	City of Seaside Transactions and Use Tax (SEAS)	1.00%	07-01-2008	
Soledad (City)	City of Soledad General Services Transactions and Use Tax (STST)	0.50%	04-01-2021	
Soledad (City)	City of Soledad Temporary Emergency Transactions and Use Tax (STEG)	1.00%	10-01-2012	
Napa County	Napa County Flood Protection Authority Tax (NCFP)	0.50%	07-01-1998	06-30-2018
	Napa Valley Transportation Authority (NVTA)	0.50%	07-01-2018	
St. Helena (City)	City of St. Helena Transactions and Use Tax (SHGT)	0.50%	04-01-2017	
Nevada County	Nevada County Public Library Transactions and Use Tax (NEVL)	0.25%	04-01-2017	
Grass Valley (City)	City of Grass Valley 2018 Transactions and Use Tax (GRVG)	1.00%	10-01-2018	
Grass Valley (City)	City of Grass Valley Transactions and Use Tax (GVGT)	0.50%	04-01-2013	09-30-2018
Nevada City (City)	City of Nevada City Fire and Police Transactions and Use Tax (NVSP)	0.375%	04-01-2017	
Nevada City (City)	City of Nevada City Street Improvements Transactions and Use Tax (NVSII)	0.50%	04-01-2007	
Truckee (Town)	Town of Truckee Trails Transactions and Use Tax (TTRS)	0.25%	10-01-2014	
Truckee (Town)	Town of Truckee Transactions and Use Tax (TRSR)	0.50%	10-01-1998	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Orange County	Orange County Local Transportation Authority (OCTA)	0.50%	04-01-1991	
Fountain Valley (City)	City of Fountain Valley Transactions and Use Tax (FVGT)	1.00%	04-01-2017	
Garden Grove (City)	City of Garden Grove 2018 Transactions and Use Tax (GGGT)	1.00%	04-01-2019	
La Habra (City)	City of La Habra Transactions and Use Tax (LHBR)	0.50%	04-01-2009	
La Palma (City)	City of La Palma Transactions and Use Tax (LAPG)	1.00%	04-01-2017	
Los Alamitos (City)	City of Los Alamitos Transactions and Use Tax (LATU)	1.50%	04-01-2021	
Placentia (City)	City of Placentia Transactions and Use Tax (PLCT)	1.00%	04-01-2019	
Santa Ana (City)	City of Santa Ana Transactions and Use Tax (SATA)	1.50%	04-01-2019	
Seal Beach (City)	City of Seal Beach Transactions and Use Tax (SEAL)	1.00%	04-01-2019	
Stanton (City)	City of Stanton Transactions and Use Tax (STGT)	1.00%	04-01-2015	
Westminster (City)	City of Westminster Transactions and Use Tax (WESG)	1.00%	04-01-2017	
Placer County				
Loomis (Town)	Town of Loomis Transactions and Use Tax (LOOG)	0.25%	04-01-2017	
Roseville (City)	City of Roseville Transactions and Use Tax (ROSG)	0.50%	04-01-2019	
Riverside County	Riverside County Transportation Commission (RCTC)	0.50%	07-01-1989	
Blythe (City)	City of Blythe Transactions and Use Tax (BLYK)	1.00%	10-01-2020	
Cathedral City (City)	City of Cathedral City Transactions and Use Tax (CCGT)	1.00%	10-01-2010	
Coachella (City)	City of Coachella Transactions and Use Tax (COAC)	1.00%	04-01-2015	
Hemet (City)	City of Hemet Transactions and Use Tax (HMGT)	1.00%	04-01-2017	
Indio (City)	City of Indio Transactions and Use Tax (INGT)	1.00%	04-01-2017	
La Quinta (City)	City of La Quinta Transactions and Use Tax (LQUG)	1.00%	04-01-2017	
Lake Elsinore (City)	City of Lake Elsinore Transactions and Use Tax (LETU)	1.00%	04-01-2021	
Menifee (City)	City of Menifee Transactions and Use Tax (MENG)	1.00%	04-01-2017	
Murrieta (City)	City of Murrieta Transactions and Use Tax (MURG)	1.00%	04-01-2019	
Norco (City)	City of Norco Transactions and Use Tax (NOGT)	1.00%	04-01-2019	
Palm Springs (City)	City of Palm Springs 2018 Transactions and Use Tax (PLSS)	0.50%	04-01-2018	
Palm Springs (City)	City of Palm Springs Transactions and Use Tax (PSGT)	1.00%	04-01-2012	
Riverside (City)	City of Riverside Transactions and Use Tax (RIVG)	1.00%	04-01-2017	
San Jacinto (City)	City of San Jacinto Transactions and Use Tax (SJTU)	1.00%	04-01-2021	
Temecula (City)	City of Temecula Transactions and Use Tax (TEMG)	1.00%	04-01-2017	
Wildomar (City)	City of Wildomar Transactions and Use Tax (WILG)	1.00%	04-01-2019	
Sacramento County	Sacramento Transportation Authority (STAT)	0.50%	04-01-1989	
Galt (City)	City of Galt Public Safety Transactions and Use Tax (GLTS)	0.50%	04-01-2009	
Isleton (City)	City of Isleton General Transactions and Use Tax (ISGT)	0.50%	04-01-2017	
Isleton (City)	City of Isleton Special Transactions and Use Tax (ISLS)	0.50%	10-01-2016	
Rancho Cordova (City)	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax (RHRT)	0.50%	04-01-2021	
Rancho Cordova (City)	City of Rancho Cordova Transactions and Use Tax (RHCG)	0.50%	04-01-2015	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Sacramento (City)	City of Sacramento 2018 Transactions and Use Tax (SARG)	1.00%	04-01-2019	
Sacramento (City)	City of Sacramento Transactions and Use Tax (SACG)	0.50%	04-01-2013	03-31-2019
San Benito County	San Benito County Safety Transactions and Use Tax (SBRT)	1.00%	04-01-2019	
Hollister (City)	City of Hollister Transactions and Use Tax (HLST)	1.00%	04-01-2008	
San Juan Bautista (City)	City of San Juan Bautista Transactions and Use Tax (SJBG)	0.75%	04-01-2005	
San Bernardino County	San Bernardino County Transportation Authority (SBER)	0.50%	04-01-1990	
Barstow (City)	City of Barstow Transactions and Use Tax (BARS)	1.00%	04-01-2019	
Montclair (City)	City of Montclair Essential Services Protection Transactions and Use Tax (MTES)	1.00%	04-01-2021	
Montclair (City)	City of Montclair Transactions and Use Tax (MTGR)	0.25%	04-01-2005	
Redlands (City)	City of Redlands Transactions and Use Tax (RLTU)	1.00%	04-01-2021	
San Bernardino (City)	City of San Bernardino 2020 Transactions and Use Tax (SBNT)	1.00%	04-01-2021	
San Bernardino (City)	City of San Bernardino Transactions and Use Tax (SBRN)	0.25%	04-01-2007	03-31-2021
Victorville (City)	City of Victorville Public Safety & Essential Services Transactions and Use Tax (VCET)	1.00%	04-01-2021	
Yucca Valley (Town)	Town of Yucca Valley Essential Services Transactions and Use Tax (YUCG)	0.50%	04-01-2017	
Yucca Valley (Town)	Town of Yucca Valley Sewer Improvement & Assessment Transactions and Use Tax (YCST)	0.50%	04-01-2017	
San Diego County	San Diego County Regional Transportation Commission (SDTC)	0.50%	04-01-1988	
Chula Vista (City)	City of Chula Vista 2018 Transactions and Use Tax (CLVT)	0.50%	10-01-2018	
Chula Vista (City)	City of Chula Vista Temporary Transactions and Use Tax (CVGT)	0.50%	04-01-2017	
Del Mar (City)	City of Del Mar Transactions and Use Tax (DELG)	1.00%	04-01-2017	
El Cajon (City)	City of El Cajon Service Preservation Transactions and Use Tax (ECGF)	0.50%	04-01-2009	
Imperial Beach (City)	City of Imperial Beach Emergency Response & Vital Transactions and Use Tax (IBEU)	1.00%	04-01-2021	
La Mesa (City)	City of La Mesa Transactions and Use Tax (LMSA)	0.75%	04-01-2009	
National City (City)	City of National City Transactions and Use Tax (NCGT)	1.00%	10-01-2006	
Oceanside (City)	City of Oceanside Temporary Transactions and Use Tax (OTGT)	0.50%	04-01-2019	
Vista (City)	City of Vista Transactions and Use Tax (VSTA)	0.50%	04-01-2007	
San Francisco City and County	Bay Area Rapid Transit District (BART)	0.50%	04-01-1970	
	San Francisco County Public Finance Authority (SFPF)	0.25%	10-01-1993	
	San Francisco County Transportation Authority (SFTA)	0.50%	04-01-1990	
San Joaquin County	San Joaquin Transportation Authority (SJTA)	0.50%	04-01-1991	
Lathrop (City)	City of Lathrop Public Safety/Essentials Services Transactions and Use Tax (LTHG)	1.00%	04-01-2013	
Lodi (City)	City of Lodi 2018 General Transactions and Use Tax (LOGT)	0.50%	04-01-2019	
Manteca (City)	City of Manteca Public Safety Transactions and Use Tax (MTPS)	0.50%	04-01-2007	
Stockton (City)	City of Stockton Public Safety Transactions and Use Tax (SPFG)	0.25%	04-01-2005	
Stockton (City)	City of Stockton Special Library and Recreation Transactions and Use Tax (SSLR)	0.25%	04-01-2017	
Stockton (City)	City of Stockton Transactions and Use Tax (STKN)	0.75%	04-01-2014	
Tracy (City)	City of Tracy Transactions and Use Tax (TRCG)	0.50%	04-01-2017	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
San Luis Obispo County				
Arroyo Grande (City)	City of Arroyo Grande Transactions and Use Tax (ARGD)	0.50%	04-01-2007	
Atascadero (City)	City of Atascadero Essential Services Transactions and Use Tax (ATEU)	1.00%	04-01-2021	
Atascadero (City)	City of Atascadero Transactions and Use Tax (ATAC)	0.50%	04-01-2015	
Grover Beach (City)	City of Grover Beach Community Transactions and Use Tax (GRCU)	1.50%	04-01-2021	
Grover Beach (City)	City of Grover Beach Transactions and Use Tax (GRBH)	0.50%	04-01-2007	03-31-2021
Morro Bay (City)	City of Morro Bay Local Recovery Transactions and Use Tax (MRRT)	1.50%	04-01-2021	
Morro Bay (City)	City of Morro Bay Transactions and Use Tax (MRBY)	0.50%	04-01-2007	03-31-2021
Paso Robles (City)	City of Paso Robles Supplemental Transactions and Use Tax (PRSU)	1.00%	04-01-2021	
Paso Robles (City)	City of Paso Robles Transactions and Use Tax (PRBG)	0.50%	04-01-2013	
Pismo Beach (City)	City of Pismo Beach Transactions and Use Tax (PSMO)	0.50%	10-01-2008	
San Luis Obispo (City)	City of San Luis Obispo Community Services and Investment Transactions and Use Tax (SLCT)	1.50%	04-01-2021	
San Luis Obispo (City)	City of San Luis Obispo Essential Services Transactions and Use Tax (SLOG)	0.50%	04-01-2007	03-31-2021
San Mateo County				
	San Mateo County Retail Transactions and Use Tax (SMGT)	0.50%	04-01-2013	
	San Mateo County Transit District (SMCT)	0.50%	07-01-1982	
	San Mateo County 2018 Transit District (SMTD)	0.50%	07-01-2019	
	San Mateo County Transportation Authority (SMTA)	0.50%	01-01-1989	
Belmont (City)	City of Belmont Transactions and Use Tax (BMTG)	0.50%	04-01-2017	
Burlingame (City)	City of Burlingame Essential Services Transactions and Use Tax (BUEG)	0.25%	04-01-2018	
Daly City (City)	City of Daly City Local Recovery and Relief Transactions and Use Tax (DCRT)	0.50%	04-01-2021	
East Palo Alto (City)	City of East Palo Alto Transactions and Use Tax (EPAG)	0.50%	04-01-2017	
Redwood (City)	City of Redwood City Transactions and Use Tax (REDG)	0.50%	04-01-2019	
So. San Francisco (City)	So. San Francisco Fiscal Stability and Essential Services Transactions and Use Tax (SSFR)	0.50%	04-01-2016	
San Bruno (City)	City of San Bruno Transactions and Use Tax (SABN)	0.50%	04-01-2020	
San Mateo (City)	City of San Mateo Transactions and Use Tax (SMTG)	0.25%	04-01-2010	
Santa Barbara County				
	Santa Barbara County Local Transportation Authority (SBAB)	0.50%	04-01-1990	
Carpinteria (City)	City of Carpinteria Local Transactions and Use Tax (CARG)	1.25%	04-01-2019	
Guadalupe (City)	City of Guadalupe Essential Services Transactions and Use Tax (GUET)	1.00%	04-01-2021	
Guadalupe (City)	City of Guadalupe Transactions and Use Tax (GUAD)	0.25%	04-01-2015	03-31-2021
Lompoc (City)	City of Lompoc Transactions and Use Tax (LOMI)	1.00%	07-01-2020	
Santa Barbara (City)	City of Santa Barbara Infrastructure and Services Transactions and Use Tax (SBIG)	1.00%	04-01-2018	
Santa Maria (City)	City of Santa Maria Public Safety Transactions and Use Tax (SMPG)	1.00%	04-01-2019	
Santa Maria (City)	City of Santa Maria Transactions and Use Tax (SMAG)	0.25%	10-01-2012	03-31-2019

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Santa Clara County	Santa Clara County Retail Transactions and Use Tax (SCCR)	0.125%	04-01-2013	
	Santa Clara County Transit District (SCCT)	0.50%	10-01-1976	
	Santa Clara County Valley Transportation Authority (SCVT)	0.50%	04-01-2006	
	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax (SVTB)	0.125%	07-01-2012	
	Silicon Valley Transportation Solutions Tax (Santa Clara TA) (SVTS)	0.50%	04-01-2017	
Campbell (City)	City of Campbell Vital City Services, Maintenance and Protection Transactions and Use Tax (CMPL)	0.25%	04-01-2009	
Los Gatos (City)	City of Los Gatos Transactions and Use Tax (LGTG)	0.125%	04-01-2019	
Milpitas (City)	City of Milpitas Public Services Transactions and Use Tax (MPSU)	0.25%	04-01-2021	
San Jose (City)	City of San Jose Transactions and Use Tax (SJGT)	0.25%	10-01-2016	
Santa Cruz County	Santa Cruz County Public Library Transactions and Use Tax (SZPL)	0.25%	04-01-1997	
	Santa Cruz County Transportation Transactions and Use Tax (SCZT)	0.50%	04-01-2017	
	Santa Cruz County Unincorporated Area Transactions and Use Tax (SCUG)	0.50%	04-01-2019	
	Santa Cruz Metropolitan Transit District (SCMT)	0.50%	01-01-1979	
Capitola (City)	City of Capitola Permanent Retail Transactions and Use Tax (CPRG)	0.25%	04-01-2013	
Capitola (City)	City of Capitola Transactions and Use Tax (CPGT)	0.25%	04-01-2005	
Santa Cruz (City)	City of Santa Cruz 2018 Transactions and Use Tax (SCGT)	0.25%	10-01-2018	
Santa Cruz (City)	City of Santa Cruz Replacement Transactions and Use Tax (STCZ)	0.50%	04-01-2007	
Scotts Valley (City)	City of Scotts Valley 2020 Transactions and Use Tax (SCOZ)	1.25%	07-01-2020	
Scotts Valley (City)	City of Scotts Valley Temporary Transactions and Use Tax (SVLY)	0.50%	04-01-2014	06-30-2020
Watsonville (City)	City of Watsonville Public Safety Transactions and Use Tax (WTPS)	0.50%	10-01-2014	
Watsonville (City)	City of Watsonville Transactions and Use Tax (WTVL)	0.25%	04-01-2007	
Shasta County				
Anderson (City)	City of Anderson Transactions and Use Tax (ANDG)	0.50%	10-01-2014	
Siskiyou County				
Dunsmuir (City)	City of Dunsmuir Transactions and Use Tax (DUNS)	0.50%	04-01-2016	
Mount Shasta (City)	City of Mt. Shasta Libraries Transactions and Use Tax (MTSH)	0.25%	10-01-2011	
Yreka (City)	City of Yreka Transactions and Use Tax (YRKG)	0.50%	04-01-2017	
Weed (City)	City of Weed Transactions and Use Tax (WEED)	0.25%	07-01-2015	
Solano County				
Benicia (City)	City of Benicia Transactions and Use Tax (BNCG)	1.00%	04-01-2015	
Fairfield (City)	City of Fairfield Transactions and Use Tax (FLDG)	1.00%	04-01-2013	
Rio Vista (City)	City of Rio Vista General Transactions and Use Tax (RVGG)	0.75%	04-01-2013	
Suisun (City)	City of Suisun Transactions and Use Tax (SUGT)	1.00%	04-01-2017	
Vacaville (City)	City of Vacaville 2017 Transactions and Use Tax (VCGT)	0.75%	04-01-2018	
Vallejo (City)	City of Vallejo Transactions and Use Tax (VJGT)	1.00%	04-01-2012	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Sonoma County	County of Sonoma Measure F (SAPD)	0.25%	04-01-2011	
	Sonoma County Library Maintenance, Restoration, Enhancement Act (SCLM)	0.125%	04-01-2017	
	Sonoma County Local Mental Health, Addiction and Homeless Services Measure Transactions and Use Tax (SOMT)	0.25%	04-01-2021	
	Sonoma County Parks and Safety Transactions and Use Tax (SCPS)	0.125%	04-01-2019	
	Sonoma County Transportation Authority (SNTA)	0.25%	04-01-2005	
	Sonoma-Marin Area Rail Transportation Authority (SMRT)	0.25%	04-01-2009	
Cotati (City)	City of Cotati 2014 Transactions and Use Tax (COTI)	1.00%	10-01-2014	
Healdsburg (City)	City of Healdsburg Transactions and Use Tax (HDBG)	0.50%	04-01-2013	
Petaluma (City)	City of Petaluma Transactions and Use Tax (PLTU)	1.00%	04-01-2021	
Rohnert Park (City)	City of Rohnert Park Transactions and Use Tax (RPGF)	0.50%	10-01-2010	
Santa Rosa (City)	City of Santa Rosa 2010 Transactions and Use Tax (SRGF)	0.25%	04-01-2011	
Santa Rosa (City)	City of Santa Rosa 2018 Transactions and Use Tax (SATG)	0.25%	04-01-2019	
Santa Rosa (City)	City of Santa Rosa Public Safety Transactions and Use Tax (SRPS)	0.25%	04-01-2005	
Sebastopol (City)	City of Sebastopol Community Transactions and Use Tax (SEBG)	0.25%	04-01-2005	
Sebastopol (City)	City of Sebastopol Increase in the Community Transactions and Use Tax (SBCGS)	0.50%	04-01-2013	
Sonoma (City)	City of Sonoma Transactions and Use Tax (SOGT)	0.50%	10-01-2012	
Stanislaus County	Stanislaus County Library Transactions and Use Tax (STCL)	0.125%	07-01-1995	
	Stanislaus Measure L Local Roads First Transportation (SLFR)	0.50%	04-01-2017	
Ceres (City)	City of Ceres Public Safety Transactions and Use Tax (CRPS)	0.50%	04-01-2008	
Oakdale (City)	City of Oakdale Transactions and Use Tax (ODGT)	0.50%	04-01-2012	
Turlock (City)	City of Turlock, 911 Safety/Emergency Medical Response, Community Services Transactions and Use Tax (TLEU)	0.75%	04-01-2021	
Tehama County				
Corning (City)	City of Corning Transactions and Use Tax (CORG)	0.50%	10-01-2016	
Red Bluff (City)	City of Red Bluff 2014 Transactions and Use Tax (RDBF)	0.25%	04-01-2015	
Tulare County				
Tulare County Transportation Authority (TCTA)		0.50%	04-01-2007	
Dinuba (City)	City of Dinuba Police and Fire Protection Transactions and Use Tax (DNBA)	0.75%	04-01-2006	
Exeter (City)	City of Exeter 2020 Transactions and Use Tax (ECTU)	1.00%	04-01-2021	
Farmersville (City)	City of Farmersville 2018 Transactions and Use Tax (FAMG)	0.50%	04-01-2018	
Farmersville (City)	City of Farmersville Transactions and Use Tax (FMGT)	0.50%	04-01-2005	
Lindsay (City)	City of Lindsay Transaction and Use Tax (LDSG)	1.00%	10-01-2017	
Porterville (City)	City of Porterville 2018 Transactions and Use Tax (PVGT)	1.00%	04-01-2019	
Porterville (City)	City of Porterville Public Safety, Police and Fire Protection Transactions and Use Tax (PTVL)	0.50%	04-01-2006	
Tulare (City)	City of Tulare Transactions and Use Tax (TLRE)	0.50%	04-01-2006	
Visalia (City)	City of Visalia Public Safety Transactions and Use Tax (VPST)	0.25%	07-01-2004	
Visalia (City)	City of Visalia Transactions and Use Tax (VISG)	0.50%	04-01-2017	
Woodlake (City)	City of Woodlake Transactions and Use Tax (WLKG)	1.00%	04-01-2018	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronym	Rate	Effective Date	End Date
Tuolumne County				
Sonora (City)	City of Sonora Transactions and Use Tax (SPFW)	0.50%	01-01-2005	
Ventura County				
Oxnard (City)	City of Oxnard 911 Safety Transactions and Use Tax (OXST)	1.50%	04-01-2021	
Oxnard (City)	City of Oxnard Vital Services Transactions and Use Tax (OXND)	0.50%	04-01-2009	
Port Hueneme (City)	City of Port Hueneme Essential Services Transactions and Use Tax (PHEG)	1.00%	04-01-2019	
Port Hueneme (City)	City of Port Hueneme Transactions and Use Tax (PTHN)	0.50%	04-01-2009	
Santa Paula (City)	City of Santa Paula Transactions and Use Tax (SPLT)	1.00%	04-01-2017	
Ventura (City)	City of Ventura Transactions and Use Tax (SBVT)	0.50%	04-01-2017	
Yolo County				
Davis (City)	City of Davis Transactions and Use Tax (DVSG)	1.00%	10-01-2014	
West Sacramento (City)	City of West Sacramento 2018 Transactions and Use Tax (WSGT)	0.25%	04-01-2019	
West Sacramento (City)	City of West Sacramento Transactions and Use Tax (WSCG)	0.25%	04-01-2017	
West Sacramento (City)	City of West Sacramento Transactions and Use Tax (WSTU)	0.50%	04-01-2003	
Woodland (City)	City of Woodland Supplemental Transactions and Use Tax (WOSF)	0.25%	10-01-2010	
Woodland (City)	City of Woodland Transactions and Use Tax (WDLT)	0.50%	10-01-2006	
Yuba County				
	Yuba County Unincorporated Area Transactions and Use Tax (YBUA)	1.00%	04-01-2019	
Marysville (City)	City of Marysville Transactions and Use Tax (MARG)	1.00%	10-01-2016	
Wheatland (City)	City of Wheatland Transactions and Use Tax (WTLD)	0.50%	04-01-2011	

¹ The 0.25 percent tax **will not** be imposed in the cities of Compton, Long Beach, Lynwood, Pico Rivera, Santa Monica, and South Gate because doing so would cause the rate in those cities to exceed the 10.25 percent maximum tax rate allowed under the law in Los Angeles County. If and when an existing tax in one of these cities expires, the Measure H tax will be imposed in that city immediately.

² Santa Fe Springs may exceed the maximum rate of 10.25 percent in Los Angeles County by 0.50 percent per Revenue and Taxation Code section 7286.27.

EXHIBIT C

Exhibit D: UUT Information Summary Listing - Cities in Los Angeles County												
City	IntraState		InterState	Int'l	Wireless	PrivateCom.*	Video	Electric	Gas	Water	Sewer	Trash
Culver City	11.00%		11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	-	-
Bell	10.00%		-	-	10.00%	-	-	10.00%	10.00%	10.00%	-	-
Santa Monica	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	-
Sierra Madre	10.00%		10.00%	10.00%	10.00%	-	10.00%	10.00%	10.00%	10.00%	-	10.00%
Huntington Park	9.25%		9.25%	9.25%	9.25%	9.25%	-	9.75%	9.75%	9.75%	-	-
Los Angeles	9.00%		9.00%	9.00%	9.00%	9.00%	-	10.00%	10.00%	-	-	-
Lynwood	9.00%		9.00%	9.00%	9.00%	9.00%	-	9.00%	9.00%	9.00%	-	-
Pomona	9.00%		9.00%	9.00%	9.00%	9.00%	-	9.00%	9.00%	9.00%	-	-
Compton	8.50%		8.50%	8.50%	8.50%	8.50%	-	10.00%	10.00%	10.00%	-	-
Pasadena	8.28%		8.28%	8.28%	8.28%	8.28%	9.40%	7.67%	7.90%	7.67%	-	-
Inglewood	8.00%		8.00%	8.00%	8.00%	8.00%	8.00%	10.00%	10.00%	10.00%	-	-
San Gabriel	8.00%		8.00%	8.00%	8.00%	8.00%	-	8.00%	8.00%	8.00%	-	-
Inwindale	7.50%		7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	-	-
South Pasadena	7.50%		-	-	7.50%	-	7.50%	7.50%	7.50%	7.50%	-	-
Burbank	7.00%		7.00%	7.00%	7.00%	7.00%	-	7.00%	7.00%	-	-	-
El Monte	6.50%		6.50%	6.50%	6.50%	6.50%	-	7.00%	7.00%	-	-	-
Glendale	6.50%		6.50%	6.50%	6.50%	6.50%	6.50%	7.00%	7.00%	7.00%	-	-
Torrance	6.50%		6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.00%	-	-
Vernon	6.00%	N	6.00% N	6.00% N	6.00% N	6.00% N	6.00% N	6.00% N	6.00% N	6.00% N	-	-
Covina	6.00%		6.00%	-	6.00%	-	-	6.00%	6.00%	6.00%	-	-
La Verne	5.75%		5.75%	5.75%	5.75%	5.75%	-	6.00%	6.00%	-	-	-
Monterey Park	5.50%	N	5.50% N	-	5.50% N	-	-	5.50% N	5.50% N	-	-	-
Claremont	5.50%		5.50%	5.50%	5.50%	-	5.50%	5.50%	5.50%	5.50%	-	-
Hermosa Beach	5.50%		5.50%	5.50%	5.50%	5.50%	5.50%	6.00%	6.00%	6.00%	-	-
Lawndale	5.50%		5.50%	5.50%	5.50%	-	5.50%	5.50%	5.50%	5.50%	-	-
Norwalk	5.50%		5.50%	5.50%	5.50%	-	-	5.50%	5.50%	-	-	-
Paramount	5.50%		5.50%	5.50%	5.50%	5.50%	-	5.50%	5.50%	-	-	-
Alhambra	5.00%	R&N	5.00% R&N	-	5.00% R&N	-	5.00%	5.00% N	5.00% N	5.00% N	-	-
Arcadia	5.00%		5.00%	5.00%	5.00%	-	-	7.00%	7.00%	7.00%	-	-
Bellflower	5.00%		5.00%	5.00%	5.00%	5.00%	-	5.00%	5.00%	-	-	-
Calabasas	5.00%		5.00%	5.00%	5.00%	-	-	5.00%	5.00%	-	-	-
Gardena	5.00%		-	-	5.00%	-	-	5.00%	5.00%	5.00%	-	-
Hawthorne	5.00%		5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	-	-
Long Beach	5.00%		5.00%	5.00%	5.00%	5.00%	-	5.00%	5.00%	5.00%	-	-
San Marino	5.00%		5.00%	5.00%	5.00%	-	-	5.00%	5.00%	5.00%	-	-
Santa Fe Springs	5.00%		5.00%	5.00%	5.00%	5.00%	-	5.00%	5.00%	-	-	-
Whittier	5.00%		5.00%	5.00%	5.00%	-	5.00%	5.00%	5.00%	5.00%	-	-
Downey	4.80%		4.80%	4.80%	4.80%	4.80%	-	5.00%	5.00%	-	-	-
Redondo Beach	4.75%		4.75%	4.75%	4.75%	-	4.75%	4.75%	4.75%	4.75%	-	-
Malibu	4.50%		4.50%	4.50%	4.50%	4.50%	-	5.00%	5.00%	-	-	-
Pico Rivera	4.50%		4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	-	-	-
County of Los	4.50%		4.50%	4.50%	4.50%	4.50%	-	4.50%	4.50%	-	-	-
Maywood	4.00%	R	4.00% R	4.00% R	4.00% R	-	-	4.00% R	4.00% R	4.00% R	-	4.00% R
Cudahy	3.75%	R	3.75% R	3.75% R	3.75% R	3.75% R	-	4.00% R	4.00% R	4.00% R	-	4.00% R
Monterey Park	3.00%	R	3.00% R	-	3.00% R	-	-	3.00% R	3.00% R	-	-	-
Baldwin Park	3.00%		3.00%	-	3.00%	-	3.00%	3.00%	3.00%	3.00%	-	-
Lakewood	3.00%		3.00%	3.00%	3.00%	3.00%	-	3.00%	3.00%	3.00%	-	-
Rancho Palos	3.00%		3.00%	3.00%	3.00%	-	-	3.00%	3.00%	3.00%	-	-
El Segundo	2.00%	N	2.00% N	2.00% N	2.00% N	2.00% N	-	3.00% N	3.00% N	3.00% N	-	-
Carson			-	-	-	-	-	2.00%	2.00%	-	-	-

EXHIBIT D

Attachment C – Cannabis Tax Rates

Southern California Cannabis Tax Rates (May 2021) (Source Harris & Associates; Staff Research)

High to Low by Business type

Distribution	
Carson	18%
Maywood	6%
Santa Ana	6%
Pasadena	3%
Culver City	2%
Los Angeles	2%
Bellflower	1%
Long Beach	1%
Costa Mesa	1%
Malibu	Not permitted
West Hollywood	Not permitted

Manufacturing	
Carson	18%
Maywood	6%
Santa Ana	6%
Culver City	4%
Pasadena	4%
Bellflower	2%
Los Angeles	2%
Long Beach	1%
Costa Mesa	1%
Malibu	Not permitted
West Hollywood	Not permitted

Retail (Adult)	
Carson	18%
Bellflower	10.0%
Los Angeles	10%
Maywood	10%
Long Beach	8%
Santa Ana	8%
West Hollywood	7.5%
Costa Mesa	7%
Culver City	6%
Pasadena	6%
Malibu	2.5%

Retail (Medical)	
Carson	18%
Bellflower	10.0%
Maywood	10%
Costa Mesa	7%
Long Beach	6%
Santa Ana	6%
Culver City	5%
Los Angeles	5%
Pasadena	4%
Malibu	0%
West Hollywood	0%

Testing	
Carson	18%
Bellflower	7.5%
Maywood	6%
Pasadena	2.5%
Culver City	1%
Long Beach	1%
Costa Mesa	1%
Los Angeles	1%
Santa Ana	1%
Malibu	Not permitted
West Hollywood	Not permitted

Cultivation	
Maywood	6%
Santa Ana	6%
Los Angeles	2%
Carson	\$25/sf
Long Beach	\$12.80/sf
Bellflower	\$3.5/sf - \$17.5/sf
Culver City	\$12/sf
Costa Mesa	Not permitted
Malibu	Not permitted
Pasadena	Not permitted
West Hollywood	Not permitted