

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF
MEASURE _____

PROPOSED ORDINANCE OF THE CITY OF AVENAL ENACTING A ONE PERCENT
(1.0% — ONE-CENT) GENERAL SALES TAX.

Upon voter approval, section 7285.9 of the Revenue and Taxation Code authorizes a city to levy a general purpose retail transactions and use tax (“**sales tax**”) on tangible personal property. In order for the sales tax to be approved, a majority vote of the qualified voters of the city voting on this measure must vote in favor of the measure.

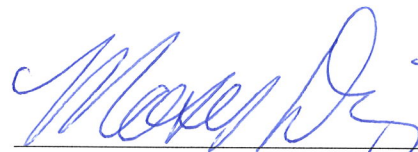
If this measure is approved, Ordinance No. 2022-04 of the City of Avenal (“**City**”) will be implemented, imposing a retail transactions and use tax within the incorporated territory of the City at the rate of one (1) percent (or one penny per dollar). The authority to levy the tax will be effective until repealed by a duly enacted ordinance. However, the City Council would have authority to temporarily suspend collection of the tax by resolution unanimously approved by all members of the entire City Council.

The revenues derived from the sales tax must be placed in the City’s General Fund and may be used for any general city purpose, including but not limited to maintaining and/or improving: 9-1-1 emergency response and neighborhood police patrols; fire protection services; streets and roads repairs; support of senior and youth services; city parks; recreation programs; and any other city services for Avenal residents and the public.

If this measure is approved, the ordinance will become operative but the retail transactions and use tax cannot be levied earlier than the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of the ordinance by the voters.

Subsequent to voter approval, all amendments to Part 1 of Division 2 of the Revenue and Taxation Code, relating to sales and use taxes, 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 the ordinance implementing this measure. The proposed ordinance contains certain exemptions and exclusions from the computation of the amount of the transactions and use tax on certain transactions, including those exemptions already applicable under State law.

This measure was added to the ballot by the City Council and makes no change to existing laws but will add to existing laws a citywide ordinance imposing a one (1) cent retail transactions and use tax within the City of Avenal. The electors entitled to vote on this measure are the registered voters within the City of Avenal. If the measure is not approved by a majority vote of the votes cast on the measure, the measure will fail and the tax will not be imposed.

 7/20/2022

MOSES DIAZ, City Attorney

The above statement is an impartial analysis of Ordinance or Measure _____. If you desire a copy of the ordinance or measure, please call the elections official's office at 559-386-5766 and a copy will be mailed at no cost to you.