

BALLOT MEASURE SUBMITTAL FORM

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RECEIVED
Alameda County
AUG 02 2024
Reg. of Voters

All fields with an * are required.

BALLOT MEASURE QUESTION	
Jurisdiction Name*: CITY OF PLEASANTON	Election Date*: November 5, 2024
<p>Note: The information as it appears within the text box will be printed on the ballot and voter guide.</p> <p>Insert ballot question text here*:</p> <p>PLEASANTON ESSENTIAL SERVICES PROTECTION MEASURE.</p> <p>To maintain city services and minimize cuts, such as police and fire protection; 911 emergency response; disaster preparedness; pedestrian safety; park maintenance; pothole repair and street maintenance; recreation programs; open space preservation; and other general government uses; shall the City of Pleasanton's measure to establish a half-cent sales tax, providing approximately \$10,000,000 annually for 10 years, keeping all funds local, with annual audits, public spending disclosure, and oversight, be adopted?</p>	
TYPE OF MEASURE*	PERCENTAGE NEEDED TO PASS*
<input checked="" type="checkbox"/> Regular Measure <input type="checkbox"/> Parcel Tax	<input checked="" type="checkbox"/> 50% + 1 <input type="checkbox"/> 66.6667% <input type="checkbox"/> 2/3
<input type="checkbox"/> Bond Measure <input type="checkbox"/> Charter Amendment	<input type="checkbox"/> Other: Click or tap here to enter text.
FULL-TEXT OPTION*	
Full Text to be printed in the Voter Information Pamphlet:	
<input type="checkbox"/> YES (<i>note: must provide an MS Word file</i>)	
<input checked="" type="checkbox"/> NO – Do not print, but it's accessible at: https://www.cityofpleasantonca.gov/our-government/elections-measures/november-2024-measure/	
AUTHORIZED REPRESENTATIVE/CONTACT PERSON*	
<i>(office use)</i>	
Print Name: [REDACTED]	Signature: [REDACTED]
Phone #: [REDACTED]	Email: [REDACTED]
CONTACT INFORMATION	
<i>(public use)</i>	
Phone #: Click or tap here to enter text.	Email: Click or tap here to enter text.
	Website: Click or tap here to enter text.

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Reg. of Voters

RESOLUTION NO. 2024-053

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLEASANTON ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF PLEASANTON A MEASURE TO APPROVE A HALF-CENT GENERAL TRANSACTIONS AND USE TAX; REQUESTING THAT THE ALAMEDA COUNTY BOARD OF SUPERVISORS PERMIT CONSOLIDATION OF THE PLEASANTON GENERAL MUNICIPAL ELECTION WITH THE STATEWIDE GENERAL ELECTION TO BE HELD ON THE SAME DATE

WHEREAS, the City Council of the City of Pleasanton ("City Council") desires to submit to the voters a measure to approve a half-cent General Transactions and Use Tax at a General Municipal Election to be held on November 5, 2024; and

WHEREAS, on June 4, 2024, the City Council adopted Resolution No. 2024-037 calling for the holding of a General Municipal Election and Resolution No. 2024-038 requesting the Board of Supervisors of the County of Alameda to consolidate a General Municipal Election to be held on November 5, 2024, with a Statewide General Election to be held on that date pursuant to section 10403 of the Elections Code for the purpose of the election of a Mayor to a two-year term, and two Members of the City Council from Districts 2 and 4 to a four-year term.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLEASANTON DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Pursuant to the requirements of section 10403 of the Elections Code, the Board of Supervisors of the County of Alameda is hereby requested to consent and agree to the consolidation of a General Municipal Election to be held on November 5, 2024, with a Statewide General Election to be held on that date for the purpose of submitting to the qualified voters of the City the ballot measure set forth in the ballot question shown below in Section 4.

SECTION 2. Pursuant to California Constitution Article XIII C, Section 2, Government Code Section 53724, and Elections Code Section 9222, the City Council of the City of Pleasanton hereby calls an election at which it shall submit to the qualified voters of the City a measure to impose a half percent (0.5%) general transactions and use (sales) tax, as authorized by Revenue and Taxation Code section 7285.9. The measure shall be entitled the Pleasanton Essential Services Protection Measure.

SECTION 3. The proposed complete text of the Ordinance submitted to the voters pursuant to Section 2 is set forth in Exhibit A. The City Council hereby approves the Ordinance, the form thereof, and its submission to the voters of the City at the November 5, 2024 election, as required by Revenue and Taxation Code section 7285.9, subject to the approval of a majority of the voters voting on the measure.

SECTION 4. The City Council, pursuant to its right and authority, does order submitted to the voters at the General Municipal Election on November 5, 2024, the following question, which question shall require the approval of a majority (50%+1) of qualified electors casting votes to pass:

PLEASANTON ESSENTIAL SERVICES PROTECTION MEASURE	
To maintain city services and minimize cuts, such as police and fire protection; 911 emergency response; disaster preparedness; pedestrian safety; park maintenance; pothole repair and street maintenance; recreation programs; open space preservation; and other general government uses; shall the City of Pleasanton's measure to establish a half-cent sales tax, providing approximately \$10,000,000 annually for 10 years, keeping all funds local, with annual audits, public spending disclosure, and oversight, be adopted?	YES
	NO

SECTION 5. The ballots to be used at the election shall be in form and content as required by law. The City Clerk is authorized, instructed and directed to coordinate with the County of Alameda Registrar to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. The City of Pleasanton recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for any costs.

SECTION 6. That the Alameda County Registrar of Voters is authorized to canvass the returns of the municipal election. The election shall be held in all respects as if there were only one election.

SECTION 7. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections and that the City Clerk is authorized to transmit a certified copy of this resolution to the Alameda County Board of Supervisors and the Alameda County Registrar of Voters.

SECTION 8. The approval of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et.seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et. seq., "CEQA Guidelines"). The transactions and use tax to be submitted to the voters is a general tax that can be used for any legitimate governmental purpose; it is not a commitment to any particular action. Accordingly, under CEQA Guidelines section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have either such effect, the City would undertake the required CEQA review

for that particular project. Therefore, pursuant to CEQA Guidelines section 15060 CEQA analysis is not required.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Pleasanton at a regular meeting held on July 16, 2024.


I, Jocelyn Kwong, City Clerk of the City of Pleasanton, California, certify that the foregoing resolution was adopted by the City Council at a regular meeting held on the 16th day of July 2024, by the following vote:

Ayes: Councilmembers Arkin, Nibert, Testa, Mayor Brown

Noes: Councilmember Balch

Absent: None

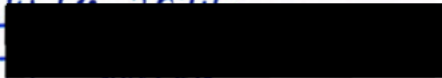
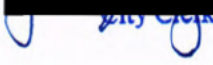
Abstain: None



Jocelyn Kwong, City Clerk

APPROVED AS TO FORM:



I certify that the foregoing is a correct copy
of Resolution NO. 2024-053
Adopted by the City Council of the City of
Pleasanton, Alameda County, California,
on July 16, 2024
Attest: 


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EXHIBIT A

AUG 02 2024

ORDINANCE NO.

Reg. of Voters

AN ORDINANCE OF THE CITY OF PLEASANTON IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

THE PEOPLE OF THE CITY OF PLEASANTON DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. A new Chapter 5.40 is hereby added to Title 5 of the Pleasanton Municipal Code to read as follows:

Chapter 5.40

Transaction and Use Tax

5.40.010 Title. This ordinance shall be known as the City of Pleasanton Transactions and Use Tax Ordinance. The city of Pleasanton hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

5.40.020 Operative Date. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

5.40.030 Purpose. This ordinance 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 ordinance 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 ordinance 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 therefore that can be administered and collected by the 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 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 ordinance 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 ordinance.

5.40.040 Contract with State. Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the 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.

5.40.050 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 0.50% 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 ordinance.

5.40.060 Place of Sale. For the purposes of this ordinance, 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 California Department of Tax and Fee Administration.

5.40.070 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 ordinance for storage, use or other consumption in said territory at the rate of 0.50% 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.

5.40.080 Adoption of Provisions of State Law. Except as otherwise provided in this ordinance 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 ordinance as though fully set forth herein.

5.04.090 Limitations of 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:

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 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 California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

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. 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.

1. "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 combined 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.

5.40.100 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 ordinance.

5.40.110 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 paragraph, 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 ordinance.

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 ordinance.

5. For the purposes of subparagraphs (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 ordinance, 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 ordinance.

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 ordinance.

5. For the purposes of subparagraphs (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 subparagraph (7), 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 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.

5.40.120 Amendments. All amendments subsequent to the effective date of this ordinance 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 ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

5.40.130 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 ordinance, 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.

5.40.140 Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

5.40.150 Audit. Beginning with the fiscal year that ends June 30, 2025, the City's independent auditors shall, as part of their annual audit of the City's financial statements, review the collection and expenditure of revenue from the tax authorized by this chapter. The auditors' review shall be a public document.

5.40.160 Citizens Oversight Committee. There shall be a five-person committee of members of the public to review and report on the revenue and expenditure of funds from the Tax adopted by this ordinance. Within ninety (90) days of the effective date of this ordinance, the City Council shall adopt a resolution establishing the manner of appointment and composition of the committee and defining the scope of its responsibilities.

5.40.170 Termination Date. The authority to levy the tax imposed by this ordinance shall expire on the last calendar month that is 10 years following the Operative Date.

SECTION 2. This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

SECTION 3. The authority to levy the tax imposed by this ordinance shall expire on the last day of the calendar month that is 10 years following the Operative Date.

SECTION 4. A summary of this ordinance shall be published once within fifteen (15) days after its adoption in "The Valley Times," a newspaper of general circulation published in the City of Pleasanton, and the complete ordinance shall be posted for fifteen (15) days in the City Clerk's office within fifteen (15) days after its adoption.

The foregoing Ordinance was approved and adopted by the voters of the City of Pleasanton on November 5, 2024.

Karla Brown, Mayor

ATTEST:

Jocelyn Kwong, City Clerk

APPROVED AS TO FORM:

Daniel G. Sodergren, City Attorney