



TO: Mayor and Councilmembers

FROM: Daniel Singer, City Manager

CONTACT: Julie Hayward Biggs, City Attorney

SUBJECT: Resolution Approving a Council-Sponsored Ordinance to Be Submitted to the Voters Entitled, "A Council-Sponsored Ordinance of the City of Goleta Adding a New Chapter 3.19 to the Goleta Municipal Code Relating to the Imposition of an Additional One-Half of One-Percent (.50%) Sales and Use Tax within the City of Goleta to Be Effective for a Period of 30 Years."

RECOMMENDATION:

- A. Adopt a resolution approving one of the following sales and use tax ordinances to be submitted to the voters for the establishment of an additional City sales and use tax, and direct the City Attorney to prepare an Impartial Analysis as required by law:
1. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years; or
 2. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years to Commence Upon the Expiration and Termination of County Adopted Measure D; or
 3. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years to Take Effect only if Measure A Fails to Pass in the November 4, 2008 Election; or
 4. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period Of Thirty Years To Take Effect Only If Measure A Fails To Pass in the November 4, 2008 Election Upon the Expiration and Termination of Measure D; or
 5. A Sales and Use Tax Ordinance Establishing a One-Quarter (.25%) Cent Sales and Use Tax for a Period of Thirty Years.

BACKGROUND:

Over the last several months, the City Council has wrestled with concerns about the financial circumstances of the City. As a result of tax sharing mechanisms that were agreed to prior to cityhood, a significant share of the City's sales and property tax have been permanently allocated to the County of Santa Barbara. The financial impact of that allocation has been and is likely to continue to be so significant that the City cannot provide the services its residents expect of a general law city.

The City Council has considered a variety of alternatives to deal with this issue, including initiation of litigation as a means of altering the allocation formula so that the City can assume full authority for local services over time. The City has also had extensive discussions with the County of Santa Barbara and has informed the County of its concerns and the possible remedies it is considering.

Because the County of Santa Barbara has placed a road improvement tax measure on the November 4, 2008 ballot (Measure A) to take effect upon the expiration of the current road improvement tax, Measure D, that expires in the spring of 2010, some concern has been expressed that a City imposed sales tax might pose a double burden on Goleta residents. The Council discussed, but did not decide whether its sales and use tax ordinance should be tied to expiration of Measure D and/or approval or failure of Measure A. Staff was directed to return to the Council with alternative ordinances for the Council's determination. Concurrently, the City has also been engaged in a public opinion poll related to various City services as well as various ballot measure concepts.

DISCUSSION:

In the course of the discussion, the City Council examined the feasibility of submitting a sales and use tax ordinance for general purposes to the electorate. At the Council meeting held on June 17, 2008, the Council authorized staff to return to Council with a resolution approving a sales and use tax ordinance that would impose a one-half (1/2) cent sales and use tax on transactions within the City under the provisions of the California Revenue and Taxation Code for a 30 year period. City sales and use taxes are authorized under the provisions of §7251 and must be enacted in accord with §7285.9 which reads as follows:

“The governing body of any city may levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.25 percent or a multiple thereof, if the ordinance proposing that tax is approved by a two-thirds vote of all members of that governing body and the tax is approved by a majority vote of the qualified voters of the city voting in an election on the issue. . . . “

Like all taxes imposed by a City, sales and use taxes may be either general taxes or special taxes. A general tax is an unrestricted tax that creates revenue for the City's general fund for use as the City chooses. A special tax is a restricted tax that may only be used for specific purposes itemized at the time the special tax is adopted. A general

tax may be approved by a majority vote of the electorate. A special tax requires a 2/3 vote of the electorate.

The Council remained undecided as to some terms to be included in the proposed ordinance. Accordingly, four versions of the proposed ordinance have been prepared for consideration as indicated above. To guide that discussion, feedback from the recent community survey (Attachment 7), may assist the Council.

The survey results demonstrated fairly strong support for a ½ cent sales tax measure, with 60% of those responding indicating they would definitely or probably vote in favor of such a measure and 29% indicating they would definitely or probably vote no. For comparative purposes, the survey also polled on the question of a ¼ cent sales tax measure. A ¼ cent measure would generate roughly half of the funds generated from a ½ cent measure. Interestingly, only 57% of those responding indicated they would definitely or probably vote in favor of a ¼ cent measure with 33% stating they probably or definitely would vote no. Although fewer respondents appear to support the lesser of the two taxes it should be noted that the survey has a margin of error of +/- 4.9% so the variance is insignificant. Comparatively, fully 73% of Goleta likely voters indicated they would definitely or probably vote in favor of Measure A, with fewer than 14% likely voting no, and 10% still unsure.

Discussion by the Council on the sales tax measure alternatives should also focus on the concepts presented with this report as Attachments 3 thru 6, whereby alternatives such as the timing and initiation of a local sales tax measure and whether or not it be tied to the passage of Measure A, are provided. Since the City Council and individual Councilmembers have gone on record in support of Measure A, consideration should be given to the relationship between a local measure and the potential impacts to Measure A. To lessen such impacts, Council could consider supporting the conditions spelled out in Attachment 4 or 5, which takes effect only if Measure A fails to pass. In that way, support could be given by voters to both Measure A and a local measure.

In accord with the provisions of Elections Code Section 9280, the Council must also direct the City Attorney to prepare an Impartial Analysis of whichever ordinance is approved for submission to the electorate and may wish to establish procedures for preparation of ballot arguments and rebuttals.

ALTERNATIVES:

The Council could choose to not move forward with the proposed actions at this time. If so, a sales and use tax could not be placed on the November 4, 2008 ballot.

LEGAL REVIEW:

The City Attorney's office has diligently worked with the City Manager and the City Clerk to put together and review the necessary documents for the proposed ordinances and related materials and recommended actions.

FISCAL IMPACTS:

The Fiscal Impact of approval of a sales and use tax will be significant, generating approximately \$3,980,000 annually at the current sales pattern.

Submitted By:

Reviewed By:

Approved By:

Deborah Constantino
City Clerk

Michelle Greene
Administrative
Services Director

Daniel Singer
City Manager

ATTACHMENTS:

1. Resolution approving Sales and Use Tax ordinance for submission to the electorate.
2. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years
3. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years to Commence Upon the Expiration and Termination of County Adopted Measure D
4. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax For a Period of Thirty Years to Take Effect Only If Measure A Fails to Pass In the November 4, 2008 Election
5. A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years to Take Effect Only if Measure A Fails To Pass in the November 4, 2008 Election Upon the Expiration And Termination Of Measure D.
6. A Sales and Use Tax Ordinance Establishing a One-Quarter (.25%) Cent Sales and Use Tax for a Period of Thirty Years.
7. City Ballot Initiative Community Opinion Poll Results

ATTACHMENT 1

Resolution Approving Sales And Use Tax Ordinance For
Submission To The Electorate.

RESOLUTION NO. 08-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA, APPROVING A COUNCIL-SPONSORED ORDINANCE ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE PERCENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GOLETA, CALIFORNIA, AS FOLLOWS:

WHEREAS, the City Council of the City of Goleta, California has reviewed and considered an ordinance (the "Ordinance") entitled

"A COUNCIL-SPONSORED ORDINANCE ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING OT THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE PER-CENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS"

WHEREAS, the full text of the Ordinance is attached hereto and incorporated herein by reference; and

WHEREAS, the City Council wishes to submit the Ordinance to the voters at the November 4, 2008 election.

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

SECTION 1:

The Ordinance is approved for submission to the electorate for a vote to be held on November 4, 2008.

SECTION 2:

The City Attorney is directed to prepare an Impartial Summary as required by California law.

SECTION 3:

The proposed question for the ballot measure shall read as follows:

MEASURE _____

Shall the Goleta Essential Services ordinance to maintain and improve city services including police, fire and emergency response times, street and sidewalk repair and improvements, library support, youth and family recreation, after-school and anti-gang programs, park and open space land acquisition, storm drain upgrades, code enforcement and other general city services by establishing a one-half cent sales and use tax within the city subject to citizen oversight and independent annual financial audits be approved?	YES
	NO

SECTION 4:

That the City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED AND ADOPTED this ____ day of July, 2008.

MICHAEL T. BENNETT, MAYOR

ATTEST:

APPROVED AS TO FORM:

DEBORAH CONSTANTINO
CITY CLERK

JULIE HAYWARD BIGGS
CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF SANTA BARBARA) ss.
CITY OF GOLETA)

I, DEBORAH CONSTANTINO, City Clerk of the City of Goleta, California,
DO HEREBY CERTIFY that the foregoing Resolution No. 08-__ was duly
adopted by the City Council of the City of Goleta at a regular meeting held on the
__ day of _____, 2008, by the following vote of the Council:

AYES:

NOES: NONE.

ABSENT: NONE.

(SEAL)

DEBORAH CONSTANTINO
CITY CLERK

ATTACHMENT 2

A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years

VERSION 1

A COUNCIL-SPONSORED INITIATIVE ORDINANCE OF THE CITY OF GOLETA ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE-PERCENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

The people of the City of Goleta ordain as follows:

SECTION 1. Enactment of Ordinance.

The following Chapter 3.19 is hereby added to the Goleta Municipal Code to read in its entirety as follows

“Chapter 3.19 - Sales and Use Tax

Sections:

- 3.19.010 Title
- 3.19.020 Operative Date and Termination
- 3.19.030 Purpose
- 3.19.040 Contract with State
- 3.19.050 Transactions Tax Rate
- 3.19.060 Place of Sale
- 3.19.070 Use Tax Rate
- 3.19.080 Adoption of Provisions of State Law
- 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes
- 3.19.100 Permit Not Required
- 3.19.110 Exemptions and Exclusions
- 3.19.120 Amendments
- 3.19.130 Enjoining Collection Forbidden
- 3.19.140 Severability
- 3.19.150 Effective Date

3.19.010 Title

The ordinance codified in this chapter shall be known as the “City of Goleta Sales and Use Tax Ordinance.” The City of Goleta hereinafter shall be called the “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.19.020 Operative Date

“Operative date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, which is 10 days following certification of the election at which it is approved by a majority of the voters.

3.19.030 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 sales 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 sales 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 sales and use tax ordinance that imposes a tax and provides an ordinance that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(D) To adopt a retail sales 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.

3.19.040 Contract With State

Prior to the operative date, the city shall contract with the State Board of Equalization 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 State Board of Equalization 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.

3.19.050 Sales Tax Rate

For the privilege of selling tangible personal property at retail, the one-percent sales tax imposed by Ordinance 02-09 upon the formation of the city imposed upon all retailers in the incorporated territory of the city is hereby increased by the imposition of an additional sales tax at the rate of one-half of one-percent (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.

3.19.060 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 State Board of Equalization.

3.19.070 Use Tax Rate

In addition to the one-percent (1%) excise tax imposed by Ordinance 02-09, 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 within the jurisdictional boundaries of the city at the rate of one-half of one-percent (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.

3.19.080 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.

3.19.090 Limitations on 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 therefore. 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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

3.19.100 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.

3.19.110 Exemptions and Exclusions

(A) There shall be excluded from the measure of the sales 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 sales 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 Chapter 2 of 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 subsections (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 subsections (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 Chapter 2 of 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.

3.19.120 Amendments

All amendments enacted by the Legislature 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 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 without a vote of the people.

3.19.130 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.

3.19.140 Term

This ordinance and the sales tax rate imposed hereby shall remain in effect for a term of thirty (30) years following the effective date and shall terminate and expire at that time without further action.”

SECTION 2. Severability.

If any portion of this initiative measure is hereafter determined to be invalid by a court of competent jurisdiction, all remaining portions of this initiative measure shall remain in full force and effect. Each section, subsection, sentence, phrase, part or portion of this initiative measure would have been adopted and passed irrespective of the fact that any one or more sections, subsections, sentences, phrases, parts or portions be declared invalid or unconstitutional.

SECTION 3. Effective date, amendment and repeal.

This council-sponsored initiative ordinance and all of its provisions shall take effect according to California law 10 days following certification of the election at which it is enacted and may be amended or repealed only by a majority vote of the electorate of the City of Goleta.

ATTACHMENT 3

A Sales and Use Tax Ordinance Establishing a One-Half Cent
(.50%) Sales and Use Tax for a Period of Thirty Years to
Commence Upon the Expiration and Termination of County
Adopted Measure D

VERSION 2 (Measure D Expiration Date)

A COUNCIL-SPONSORED INITIATIVE ORDINANCE OF THE CITY OF GOLETA ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE-PERCENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

The people of the City of Goleta ordain as follows:

SECTION 1. Enactment of Ordinance.

The following Chapter 3.19 is hereby added to the Goleta Municipal Code to read in its entirety as follows

“Chapter 3.19 - Sales and Use Tax

Sections:

- 3.19.010 Title
- 3.19.020 Operative Date and Termination
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- 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes
- 3.19.100 Permit Not Required
- 3.19.110 Exemptions and Exclusions
- 3.19.120 Amendments
- 3.19.130 Enjoining Collection Forbidden
- 3.19.140 Severability
- 3.19.150 Effective Date

3.19.010 Title

The ordinance codified in this chapter shall be known as the “City of Goleta Sales and Use Tax Ordinance.” The City of Goleta hereinafter shall be called the “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.19.020 Operative Date

“Operative date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, which is the day after expiration and termination of County of Santa Barbara Measure D.

3.19.030 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 sales 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 sales 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 sales and use tax ordinance that imposes a tax and provides an ordinance that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(D) To adopt a retail sales 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.

3.19.040 Contract With State

Prior to the operative date, the city shall contract with the State Board of Equalization 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 State Board of Equalization 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.

3.19.050 Sales Tax Rate

For the privilege of selling tangible personal property at retail, the one-percent sales tax imposed by Ordinance 02-09 upon the formation of the city imposed upon all retailers in the incorporated territory of the city is hereby increased by the imposition of an additional sales tax at the rate of one-half of one-percent (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.

3.19.060 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 State Board of Equalization.

3.19.070 Use Tax Rate

In addition to the one-percent (1%) excise tax imposed by Ordinance 02-09, 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 within the jurisdictional boundaries of the city at the rate of one-half of one-percent (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.

3.19.080 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.

3.19.090 Limitations on 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 therefore. 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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

3.19.100 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.

3.19.110 Exemptions and Exclusions

(A) There shall be excluded from the measure of the sales 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 sales 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 Chapter 2 of 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 subsections (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 subsections (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 Chapter 2 of 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.

3.19.120 Amendments

All amendments enacted by the Legislature 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 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 without a vote of the people.

3.19.130 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.

3.19.140 Term

This ordinance and the sales tax rate imposed hereby shall remain in effect for a term of thirty (30) years following the effective date and shall terminate and expire at that time without further action.”

SECTION 2. Severability.

If any portion of this initiative measure is hereafter determined to be invalid by a court of competent jurisdiction, all remaining portions of this initiative measure shall remain in full force and effect. Each section, subsection, sentence, phrase, part or portion of this initiative measure would have been adopted and passed irrespective of the fact that any one or more sections, subsections, sentences, phrases, parts or portions be declared invalid or unconstitutional.

SECTION 3. Effective date, amendment and repeal.

This council-sponsored initiative ordinance and all of its provisions shall take effect according to California law 10 days following certification of the election at which it is enacted and may be amended or repealed only by a majority vote of the electorate of the City of Goleta.

ATTACHMENT 4

A Sales and Use Tax Ordinance Establishing a One-Half Cent
(.50%) Sales and Use Tax For a Period of Thirty Years to
Take Effect Only If Measure A Fails to Pass In the
November 4, 2008 Election

VERSION 3 (Measure A Fails to Pass)

A COUNCIL-SPONSORED INITIATIVE ORDINANCE OF THE CITY OF GOLETA ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE-PERCENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

The people of the City of Goleta ordain as follows:

SECTION 1. Enactment of Ordinance.

The following Chapter 3.19 is hereby added to the Goleta Municipal Code to read in its entirety as follows

“Chapter 3.19 - Sales and Use Tax

Sections:

- 3.19.010 Title
- 3.19.020 Operative Date and Termination
- 3.19.030 Purpose
- 3.19.040 Contract with State
- 3.19.050 Transactions Tax Rate
- 3.19.060 Place of Sale
- 3.19.070 Use Tax Rate
- 3.19.080 Adoption of Provisions of State Law
- 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes
- 3.19.100 Permit Not Required
- 3.19.110 Exemptions and Exclusions
- 3.19.120 Amendments
- 3.19.130 Enjoining Collection Forbidden
- 3.19.140 Severability
- 3.19.150 Effective Date

3.19.010 Title

The ordinance codified in this chapter shall be known as the “City of Goleta Sales and Use Tax Ordinance.” The City of Goleta hereinafter shall be called the “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.19.020 Operative Date

“Operative date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, which is the 10 days after certification of the election held on November 4, 2008 in which County of Santa Barbara Measure A fails to pass. If County of Santa Barbara Measure A passes at that election, this ordinance shall be null and void and shall not take effect.

3.19.030 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 sales 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 sales 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 sales and use tax ordinance that imposes a tax and provides an ordinance that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(D) To adopt a retail sales 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.

3.19.040 Contract With State

Prior to the operative date, the city shall contract with the State Board of Equalization 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 State Board of Equalization 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.

3.19.050 Sales Tax Rate

For the privilege of selling tangible personal property at retail, the one-percent sales tax imposed by Ordinance 02-09 upon the formation of the city imposed upon all retailers in the incorporated territory of the city is hereby increased by the imposition of an additional sales tax at the rate of one-half of one-percent (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.

3.19.060 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 State Board of Equalization.

3.19.070 Use Tax Rate

In addition to the one-percent (1%) excise tax imposed by Ordinance 02-09, 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 within the jurisdictional boundaries of the city at the rate of one-half of one-percent (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.

3.19.080 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.

3.19.090 Limitations on 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 therefore. 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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

3.19.100 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.

3.19.110 Exemptions and Exclusions

(A) There shall be excluded from the measure of the sales 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 sales 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 Chapter 2 of 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 subsections (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 subsections (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 Chapter 2 of 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.

3.19.120 Amendments

All amendments enacted by the Legislature 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 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 without a vote of the people.

3.19.130 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.

3.19.140 Term

This ordinance and the sales tax rate imposed hereby shall remain in effect for a term of thirty (30) years following the effective date and shall terminate and expire at that time without further action.”

SECTION 2. Severability.

If any portion of this initiative measure is hereafter determined to be invalid by a court of competent jurisdiction, all remaining portions of this initiative measure shall remain in full force and effect. Each section, subsection, sentence, phrase, part or portion of this initiative measure would have been adopted and passed irrespective of the fact that any one or more sections, subsections, sentences, phrases, parts or portions be declared invalid or unconstitutional.

SECTION 3. Effective date, amendment and repeal.

This council-sponsored initiative ordinance and all of its provisions shall take effect according to California law 10 days following certification of the election at which it is enacted and may be amended or repealed only by a majority vote of the electorate of the City of Goleta.

ATTACHMENT 5

A Sales and Use Tax Ordinance Establishing a One-Half Cent (.50%) Sales and Use Tax for a Period of Thirty Years to Take Effect Only if Measure A Fails To Pass in the November 4, 2008 Election Upon the Expiration And Termination Of Measure D.

VERSION 4 (Measure A Fails to Pass and this Ordinance takes effect on expiration or termination of Measure D)

A COUNCIL-SPONSORED INITIATIVE ORDINANCE OF THE CITY OF GOLETA ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE-PERCENT (.50%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

The people of the City of Goleta ordain as follows:

SECTION 1. Enactment of Ordinance.

The following Chapter 3.19 is hereby added to the Goleta Municipal Code to read in its entirety as follows

“Chapter 3.19 - Sales and Use Tax

Sections:

- 3.19.010 Title
- 3.19.020 Operative Date and Termination
- 3.19.030 Purpose
- 3.19.040 Contract with State
- 3.19.050 Transactions Tax Rate
- 3.19.060 Place of Sale
- 3.19.070 Use Tax Rate
- 3.19.080 Adoption of Provisions of State Law
- 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes
- 3.19.100 Permit Not Required
- 3.19.110 Exemptions and Exclusions
- 3.19.120 Amendments
- 3.19.130 Enjoining Collection Forbidden
- 3.19.140 Severability
- 3.19.150 Effective Date

3.19.010 Title

The ordinance codified in this chapter shall be known as the “City of Goleta Sales and Use Tax Ordinance.” The City of Goleta hereinafter shall be called the “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.19.020 Operative Date

“Operative date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, which should be the day after Measure D expires and terminates following the election held on November 4, 2008 in which County of Santa Barbara Measure A fails to pass. If County of Santa Barbara Measure A passes at that election, this ordinance shall be null and void and shall not take effect.

3.19.030 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 sales 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 sales 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 sales and use tax ordinance that imposes a tax and provides an ordinance that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(D) To adopt a retail sales 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.

3.19.040 Contract With State

Prior to the operative date, the city shall contract with the State Board of Equalization 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 State Board of Equalization 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.

3.19.050 Sales Tax Rate

For the privilege of selling tangible personal property at retail, the one-percent sales tax imposed by Ordinance 02-09 upon the formation of the city imposed upon all retailers in the incorporated territory of the city is hereby increased by the imposition of an additional sales tax at the rate of one-half of one-percent (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.

3.19.060 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 State Board of Equalization.

3.19.070 Use Tax Rate

In addition to the one-percent (1%) excise tax imposed by Ordinance 02-09, 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 within the jurisdictional boundaries of the city at the rate of one-half of one-percent (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.

3.19.080 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.

3.19.090 Limitations on 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 therefore. 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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

3.19.100 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.

3.19.110 Exemptions and Exclusions

(A) There shall be excluded from the measure of the sales 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 sales 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 Chapter 2 of 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 subsections (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 subsections (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 Chapter 2 of 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.

3.19.120 Amendments

All amendments enacted by the Legislature 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 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 without a vote of the people.

3.19.130 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.

3.19.140 Term

This ordinance and the sales tax rate imposed hereby shall remain in effect for a term of thirty (30) years following the effective date and shall terminate and expire at that time without further action.”

SECTION 2. Severability.

If any portion of this initiative measure is hereafter determined to be invalid by a court of competent jurisdiction, all remaining portions of this initiative measure shall remain in full force and effect. Each section, subsection, sentence, phrase, part or portion of this initiative measure would have been adopted and passed irrespective of the fact that any one or more sections, subsections, sentences, phrases, parts or portions be declared invalid or unconstitutional.

SECTION 3. Effective date, amendment and repeal.

This council-sponsored initiative ordinance and all of its provisions shall take effect according to California law 10 days following certification of the election at which it is enacted and may be amended or repealed only by a majority vote of the electorate of the City of Goleta.

ATTACHMENT 6

A Sales and Use Tax Ordinance Establishing a One-Quarter (.25%) Cent Sales and Use Tax for a Period of Thirty Years.

Version 5

A COUNCIL-SPONSORED INITIATIVE ORDINANCE OF THE CITY OF GOLETA ADDING A NEW CHAPTER 3.19 TO THE GOLETA MUNICIPAL CODE RELATING TO THE IMPOSITION OF AN ADDITIONAL ONE-HALF OF ONE-PERCENT (.25%) SALES AND USE TAX WITHIN THE CITY OF GOLETA TO BE EFFECTIVE FOR A PERIOD OF 30 YEARS

The people of the City of Goleta ordain as follows:

SECTION 1. Enactment of Ordinance.

The following Chapter 3.19 is hereby added to the Goleta Municipal Code to read in its entirety as follows

“Chapter 3.19 - Sales and Use Tax

Sections:

- 3.19.010 Title
- 3.19.020 Operative Date and Termination
- 3.19.030 Purpose
- 3.19.040 Contract with State
- 3.19.050 Transactions Tax Rate
- 3.19.060 Place of Sale
- 3.19.070 Use Tax Rate
- 3.19.080 Adoption of Provisions of State Law
- 3.19.090 Limitations on Adoption of State Law and Collection of Use Taxes
- 3.19.100 Permit Not Required
- 3.19.110 Exemptions and Exclusions
- 3.19.120 Amendments
- 3.19.130 Enjoining Collection Forbidden
- 3.19.140 Severability
- 3.19.150 Effective Date

3.19.010 Title

The ordinance codified in this chapter shall be known as the “City of Goleta Sales and Use Tax Ordinance.” The City of Goleta hereinafter shall be called the “city.” This ordinance shall be applicable in the incorporated territory of the city.

3.19.020 Operative Date

“Operative date” means the first day of the first calendar quarter commencing more than 110 days after the effective date of this ordinance, which is the day after Measure D expires and terminates following the election held on November 4, 2008 in which County of Santa Barbara Measure A fails to pass. If County of Santa Barbara Measure A passes at that election, this ordinance shall be null and void and shall not take effect.

3.19.030 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 sales 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 sales 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 sales and use tax ordinance that imposes a tax and provides an ordinance that can be administered and collected by the State Board of Equalization 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 State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

(D) To adopt a retail sales 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.

3.19.040 Contract With State

Prior to the operative date, the city shall contract with the State Board of Equalization 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 State Board of Equalization 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.

3.19.050 Sales Tax Rate

For the privilege of selling tangible personal property at retail, the one-percent sales tax imposed by Ordinance 02-09 upon the formation of the city imposed upon all retailers in the incorporated territory of the city is hereby increased by the imposition of an additional sales tax at the rate of one-half of one-percent (0.25%) 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.

3.19.060 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 State Board of Equalization.

3.19.070 Use Tax Rate

In addition to the one-percent (1%) excise tax imposed by Ordinance 02-09, 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 within the jurisdictional boundaries of the city at the rate of one-half of one-percent (0.25%) 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.

3.19.080 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.

3.19.090 Limitations on 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 therefore. 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 Board of Control, State Board of Equalization, 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 State Board of Equalization, 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.

3.19.100 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.

3.19.110 Exemptions and Exclusions

(A) There shall be excluded from the measure of the sales 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 sales 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 Chapter 2 of 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 subsections (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 subsections (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 Chapter 2 of 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.

3.19.120 Amendments

All amendments enacted by the Legislature 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 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 without a vote of the people.

3.19.130 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.

3.19.140 Term

This ordinance and the sales tax rate imposed hereby shall remain in effect for a term of thirty (30) years following the effective date and shall terminate and expire at that time without further action.”

SECTION 2. Severability.

If any portion of this initiative measure is hereafter determined to be invalid by a court of competent jurisdiction, all remaining portions of this initiative measure shall remain in full force and effect. Each section, subsection, sentence, phrase, part or portion of this initiative measure would have been adopted and passed irrespective of the fact that any one or more sections, subsections, sentences, phrases, parts or portions be declared invalid or unconstitutional.

SECTION 3. Effective date, amendment and repeal.

This council-sponsored initiative ordinance and all of its provisions shall take effect according to California law 10 days following certification of the election at which it is enacted and may be amended or repealed only by a majority vote of the electorate of the City of Goleta.

ATTACHMENT 7

City Ballot Initiative Community Opinion Poll Results



WILSON RESEARCH STRATEGIES
 324 Second Street, SE
 Washington, DC 2003
 405.286.6500
 www.W-R-S.com

GCA_BALLOT INITIATIVES STUDY_MQ_080624
BALLOT INITIATIVES STUDY
LIKELY VOTERS
JUNE 20-23, 2008

SAMPLE:
 n=400 Likely Voters
 MoE 4.9%
 NO CODE/ASK ALL QUESTIONS

INTRODUCTION: Good evening. My name is _____ and I'm calling from Wilson Research Strategies, a national public opinion firm. This evening we're conducting a short scientific study in Goleta and we'd like to get your opinions.

SCREENER

1. First, are you or any member of your immediate family a member of the news media, a Public Relations company, an employee of the city of Goleta, an employee of the County of Santa Barbara or an active participant with any political campaign?
 1. Yes **TERMINATE**
 2. No/All other 100%

2. I know it's a long way off, but what are the chances of you voting in the general election in November: are you almost certain, will you probably vote, are the chances fifty-fifty, or don't think you will vote...
 1. Almost certain 96%
 2. Probably vote 6%
 3. 50-50 2%
 - ...or...
 4. Won't vote **TERMINATE**
 5. DK/Refused **TERMINATE**

- S3. Do you currently reside within the city limits of Goleta?
 1. Yes 100%
 2. No/All other **TERMINATE**

Now, thinking about where you live...

3. Do you believe the quality of life in Goleta is: **ROTATE**
 1. Getting better 18%
 2. Getting worse 21%
 3. Staying about the same 54%
 4. Unsure/Refused **DNR** 6%





And, thinking about the economy for a moment...

4. How would you rate the economic conditions in this area? **ROTATE TOP TO BOTTOM; BOTTOM TO TOP**

TOTAL EXCELLENT/GOOD	62%
TOTAL NOT SO/POOR	36%
1. Excellent	4%
2. Good	58%
3. Not so good	29%
4. Poor	7%
5. DK/Refused DNR	2%

5. And, thinking more about the economy nationally, how would you rate economic conditions in across the US today? **ROTATE TOP TO BOTTOM; BOTTOM TO TOP**

TOTAL EXCELLENT/GOOD	16%
TOTAL NOT SO/POOR	82%
1. Excellent	*
2. Good	16%
3. Not so good	51%
4. Poor	30%
5. DK/Refused DNR	2%

And, thinking about your local government...

6. As far as you know, do you believe the City of Goleta is facing a **ROTATE** budget surplus, a budget deficit **END ROTATE**, or do you believe the City is running about on budget?

1. Budget Surplus	3%
2. Budget Deficit	31%
3. Running on Budget	38%
4. Unsure/DK DNR ASK , and if you had to guess, which would you pick? CHOICES 5-7 ONLY	8%
5. Guess Budget Surplus	1%
6. Guess Budget Deficit	8%
7. Guess Running on Budget	12%



7. Thinking about the level of local taxes and government services, please tell me which of the following comes closer to your opinion **ROTATE**

- 1. City government needs to do more and you would be willing to pay higher taxes for more City government services. 15%
- 2. Taxes are too high and you would be willing to have fewer City government services if your taxes went down. 20%
- 3. City taxes and services are about right where they are now 57%
- 4. DK/Refused **DNR** 7%

8. And, who do you trust more with spending your tax dollars wisely? **ROTATE**

- 1. City of Goleta 59%
- 2. Santa Barbara County 13%
- 3. Unsure/ Don't know **DNR** 9%
- 4. Neither **DNR** 11%
- 5. Both Equally **DNR** 7%
- 6. Refused **DNR** 1%

Now, thinking again about taxes you currently pay...

I'm going to read you a number of items that the City of Goleta spends tax dollars on. For each item, please tell me what percentage of an average tax dollar you believe the City spends on that item.

The (first/next) one is...

RANDOMIZE Q9-Q21, RECORD EXACT NUMERIC RESPONSE FOR EACH, USE 99 FOR DK/REFUSED

IF FIRST CHOICE = DK/REF, ASK: If you had to guess as to how much of each tax dollar is spent on this service and program, how much would you say?

	0%	10-1%	20-11%	30-21%	40-31%	50-41%	60-51%	70-61%	80-71%	90-81%	100-91%	99- DK/REF DNR	Mean	Med.
9. Low and moderate income housing development	11%	42%	9%	3%	1%	1%	*	*	-	*	1%	31%	12.5	7
10. Storm water management, that is the planning and building drainage systems to handle rainwater	7%	46%	7%	3%	1%	*	*	*	*	*	1%	33%	12.1	7
11. Waste and recycling pick-up	11%	40%	10%	3%	1%	2%	*	*	1%	*	2%	29%	15.4	10
12. Street and road maintenance	3%	34%	19%	8%	2%	4%	1%	-	1%	-	1%	27%	18.7	15
13. Sidewalk construction and repair	4%	48%	9%	3%	*	2%	1%	-	1%	-	1%	30%	13.7	5



	0%	10-1%	20-11%	30-21%	40-31%	50-41%	60-51%	70-61%	80-71%	90-81%	100-91%	99. DK/REF DNR	Mean	Med.
14. Law enforcement and public safety programs like neighborhood watch	3%	26%	21%	8%	5%	4%	1%	1%	1%	-	2%	29%	21.6	20
15. Library facilities and services	6%	49%	6%	2%	1%	1%	*	-	1%	1%	1%	31%	11.9	5
16. Operating City Hall and paying city employees	3%	20%	19%	11%	7%	5%	2%	2%	1%	1%	1%	29%	25.8	20
17. City Planning, that is the review and permitting of all buildings in the city and the handling of zoning	4%	39%	13%	7%	1%	2%	*	1%	1%	-	1%	31%	16	10
18. Maintaining city parks, open space, street trees, lights and medians	4%	42%	15%	4%	1%	2%	1%	1%	1%	1%	1%	27%	16.9	10
19. Providing recreation programs and services	5%	49%	9%	2%	*	3%	*	*	1%	*	1%	28%	13.4	6
20. Paying the county for use of services like the County's mental health programs and social services	5%	37%	11%	6%	3%	2%	1%	-	*	*	1%	33%	16.9	10
21. Paying the county as part of the 2002 Revenue Neutrality Agreement that compensates the County for loss of tax revenues now retained by the City	7%	21%	11%	8%	4%	7%	1%	-	1%	-	1%	38%	23.8	20



ASK OF SAMPLE A ONLY

n=200

22. And, is there a specific program or service that you believe the City of Goleta should INCREASE funding for?

DO NOT READ LIST – ACCEPT UP TO THREE RESPONSES

1.	Low and moderate income housing development	11%
11.	Providing recreation programs and services	8%
4.	Street and road maintenance	7%
10.	Maintaining city parks, open space, street trees, lights and medians	6%
6.	Law enforcement and public safety programs like neighborhood watch	4%
7.	Library facilities and services	3%
12.	Paying the county for use of services like the County's mental health and social services	3%
5.	Sidewalk construction and repair	1%
8.	Operating City Hall and paying city employees	1%
2.	Storm water management, that is the planning and building drainage systems to handle rainwater	*
9.	City Planning, that is the review and permitting of all buildings in the city and the handling of zoning	*
3.	Waste and recycling pick-up	-
13.	Paying the county as part of the Revenue Neutrality Agreement that compensates the County for loss of tax revenues now retained by the City	-
14.	Other (Specify ___) DNR	25%
15.	Unsure DNR	11%
16.	DK/Refused DNR	26%



ASK OF SAMPLE B ONLY

n=200

23. And, is there a specific program or service that you believe the City of Goleta should DECREASE funding for?

DO NOT READ LIST – ACCEPT UP TO THREE RESPONSES

1.	Low and moderate income housing development	7%
8.	Operating City Hall and paying city employees	3%
9.	City Planning, that is the review and permitting of all buildings in the city and the handling of zoning	3%
13.	Paying the county as part of the Revenue Neutrality Agreement that compensates the County for loss of tax revenues now retained by the City	3%
4.	Street and road maintenance	2%
6.	Law enforcement and public safety programs like neighborhood watch	2%
12.	Paying the county for use of services like the County's mental health and social services	2%
2.	Storm water management, that is the planning and building drainage systems to handle rainwater	1%
5.	Sidewalk construction and repair	1%
10.	Maintaining city parks, open space, street trees, lights and medians	1%
11.	Providing recreation programs and services	1%
3.	Waste and recycling pick-up	-
7.	Library facilities and services	-
14.	Other (Specify _____) DNR	13%
15.	Unsure DNR	22%
16.	DK/Refused DNR	40%

CONTINUE TO ALL

Now, thinking about other issues...

24. As you may know, there will be a number of issues on the November ballot. Generally speaking, do you tend to vote on issues that appear on the ballot, or like many people, do you tend to skip them?

1.	Vote on issues	92%
2.	Skip them	6%
3.	Unsure/DK DNR	2%
4.	Refused DNR	*



Now, I'd like to read you a brief summary of three issues that may appear on the November ballot. For each one, please tell me whether you would vote YES or NO on the measure...

ROTATE Q25-26, Q27-28, Q29-30 and Q31-32 SERIES

ASK OF SAMPLE A ONLY

n=200

25. (The first/next one is...) The City of Goleta Essential City Services Measure. To maintain and improve essential city services such as establishing youth and senior recreation programs; acquiring property for parks and open space; expanding police and public safety services; expanding after-school and anti-gang prevention programs; increasing paving, sidewalk and pothole repairs; and other city services shall the city sales tax be increased by one-half cent with citizen oversight and independent annual financial audits?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

	TOTAL YES	60%
	TOTAL NO	29%
1.	Definitely Yes	28%
2.	Probably Yes	32%
3.	Unsure/DK DNR	9%
4.	Probably No	15%
5.	Definitely No	14%
6.	Refused DNR	2%

ASK IF Q25:4-5 NO

26. And, can you tell me, specifically, why you oppose the one-half cent sales tax increase? **Probe:** And, can you tell me more about this?

See verbatim responses.



ASK OF SAMPLE B ONLY

n=200

27. (The first/next one is...) The City of Goleta Essential City Services Measure. To maintain and improve essential city services such as establishing youth and senior recreation programs; acquiring property for parks and open space; expanding police and public safety services; expanding after-school and anti-gang prevention programs; increasing paving, sidewalk and pothole repairs; and other city services shall the city sales tax be increased by a quarter cent with citizen oversight and independent annual financial audits?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

TOTAL YES	57%
TOTAL NO	33%
1. Definitely Yes	23%
2. Probably Yes	34%
3. Unsure/DK <input type="checkbox"/> DNR	8%
4. Probably No	15%
5. Definitely No	18%
6. Refused <input type="checkbox"/> DNR	2%

ASK IF Q27:4-5 NO

28. And, can you tell me, specifically, why you oppose the quarter cent sales tax increase? Probe: And, can you tell me more about this?

See verbatim responses.

ROTATE Q25-26, Q27-28, Q29-30 and Q31-32 SERIES

29. (The first/next one is...) The City of Goleta Revenue Retention Measure. The Goleta Revenue Neutrality Agreement with the County of Santa Barbara would be revised to provide that Goleta would retain a greater share of sales and property tax and provides that in five years all locally generated tax revenues the City is otherwise entitled too would be directed to the City's General Fund for purposes of supporting and maintaining vital City services without any increase in taxes.

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

TOTAL YES	78%
TOTAL NO	11%
1. Definitely Yes	45%
2. Probably Yes	33%
3. Unsure/DK <input type="checkbox"/> DNR	10%
4. Probably No	7%
5. Definitely No	4%
6. Refused <input type="checkbox"/> DNR	2%



ASK IF Q29:4-5 NO

30. And, can you tell me, specifically, why you oppose the revision of the Revenue Neutrality Agreement between the City and County? **Probe:** And, can you tell me more about this?

See verbatim responses.

ROTATE Q25-26, Q27-28, Q29-30 and Q31-32 SERIES

31. (The first/next one is...) The Santa Barbara County Road Repair, Traffic Relief and Transportation Safety Measure. Shall voters approve an ordinance to repair potholes; provide safe routes to school; widen Highway one-oh-one south of Santa Barbara to relieve congestion; Implement local street/highway safety improvements; expand public bus services/passenger rail with increased senior and disabled accessibility; synchronize traffic signals; earthquake retrofit bridges and overpasses; increase pedestrian and bike safety by continuing, but not increasing, the existing half-cent sales tax for thirty years with local control, independent financial audits and public review of expenditures?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

TOTAL YES	73%
TOTAL NO	14%
1. Definitely Yes	37%
2. Probably Yes	35%
3. Unsure/DK DNR	10%
4. Probably No	7%
5. Definitely No	8%
6. Refused DNR	3%

ASK IF Q31:4-5 NO

32. And, can you tell me, specifically, why you oppose the continuation of the county-wide one-half cent sales tax? **Probe:** And, can you tell me more about this?

See verbatim responses.



Now, I'm going to read you some statements about the City of Goleta's proposed sales tax increase. For each statement, please tell me if it makes you more likely or less likely to support the measure at the ballot box?

IF MORE LIKELY/LESS LIKELY, ASK:

And would you say it makes you MUCH (more/less) likely to support the proposed sales tax increase or just SOMEWHAT (more/less) likely?

RANDOMIZE Q33 - Q43

Total More Lkly	Much More Lkly 1.	Smtw More Lkly 2.	No Diff <input type="checkbox"/> DNR 3.	Smtw Less Lkly 4.	Much Less Lkly 5.	Total Less Lkly	DK/Ref <input type="checkbox"/> DNR 6.
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33. The City of Goleta Essential Services Measure would institute a citizen oversight committee and mandate an annual financial audit of how money being raised through the one-half cent sales tax increase is being spent.

	63%	29%	34%	13%	8%	9%	17%	6%
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ASK OF SAMPLE A ONLY

N=200

34. The City of Goleta Essential Services Measure would prevent the city from facing a budget shortfall that could impact the level and quality of city programs and services.

	56%	25%	31%	17%	8%	10%	18%	10%
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ASK OF SAMPLE B ONLY

n=200

35. The City of Goleta Essential Services Measure would prevent the city from facing a budget shortfall caused by the current revenue sharing agreement with the county that could impact the level and quality of city programs and services

	51%	21%	30%	13%	16%	12%	27%	8%
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36. The City of Goleta Essential Services Measure would expand municipal planning, building code enforcement and zoning in order to responsibly manage growth and development in city limits.

	47%	19%	29%	15%	17%	13%	29%	8%
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37. The City of Goleta Essential Services Measure would expand police and public safety programs like neighborhood watch and foot and bike patrols.

	57%	26%	32%	14%	13%	10%	23%	6%
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38. The City of Goleta Essential Services Measure would increase pothole repair and street paving programs, as well as provide money for sidewalk repair and the building of new sidewalks.

	58%	27%	32%	16%	11%	9%	21%	5%
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39. The City of Goleta Essential Services Measure would upgrade storm water drains and systems.

	52%	22%	30%	18%	14%	9%	23%	7%
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	Total More Lkly	Much More Lkly 1.	Smwt More Lkly 2.	No Diff DNR 3.	Smwt Less Lkly 4.	Much Less Lkly 5.	Total Less Lkly	DK/Ref DNR 6.
40. The City of Goleta Essential Services Measure would provide funding for youth and senior recreation programs.	59%	26%	32%	13%	14%	9%	23%	5%
41. The City of Goleta Essential Services Measure would cost less than ten dollars a month per person.	42%	17%	24%	16%	17%	18%	34%	8%
42. The City of Goleta Essential Services Measure could go into effect only if the Santa Barbara County Road Repair, Traffic Relief and Transportation Safety Measure that continues a county-wide one-half cent sales tax fails to pass.	45%	16%	29%	19%	14%	10%	23%	13%
43. The City of Goleta Essential Services Measure would make the City more financially whole, making them less reliant on new growth or development for tax revenues.	55%	26%	30%	16%	12%	10%	21%	8%

ASK OF SAMPLE A ONLY

n=200

44. Now, knowing more about the City of Goleta Essential City Services Measure that would increase the local sales tax by one-half cent, would you vote yes or no for the measure on the ballot?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

	Initial	Positive Message
TOTAL YES	60%	49%
TOTAL NO	29%	35%
1. Definitely Yes	28%	18%
2. Probably Yes	32%	31%
3. Unsure/DK DNR	9%	11%
4. Probably No	15%	16%
5. Definitely No	14%	19%
6. Refused DNR	2%	5%



ASK OF SAMPLE B ONLY

n=200

45. Now, knowing more about the City of Goleta Essential City Services Measure that would increase the local sales tax by a quarter cent, would you vote yes or no for the measure on the ballot?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

		<u>Initial</u>	<u>Positive Message</u>
TOTAL YES		57%	51%
TOTAL NO		33%	35%
1. Definitely Yes		23%	23%
2. Probably Yes		34%	28%
3. Unsure/DK DNR		8%	10%
4. Probably No		15%	18%
5. Definitely No		18%	17%
6. Refused DNR		2%	4%

Now, I'm going to read you some statements in opposition to the City of Goleta's proposed sales tax increase. For each statement, please tell me if it makes you more likely or less likely to support the measure at the ballot box?

IF MORE LIKELY/LESS LIKELY, ASK:

And would you say it makes you MUCH (more/less) likely to support the proposed one-half cent sales tax increase or just SOMEWHAT (more/less) likely?

RANDOMIZE Q46 - Q49

	Total More Lkly	Much More Lkly 1.	Smwt More Lkly 2.	No Diff DNR 3.	Smwt Less Lkly 4.	Much Less Lkly 5.	Total Less Lkly	DK/Ref DNR 6.
46. The economy is slowing, food and energy prices are increasing, and families are struggling. Now is NOT the time for a tax increase.	33%	19%	14%	17%	23%	23%	46%	5%
47. The City of Goleta is irresponsible and wastes money. If the City spent tax dollars more efficiently, there would be no need for a tax increase.	34%	17%	17%	18%	22%	18%	40%	8%
48. If passed, the City of Goleta's tax increase would be in addition to the continued one-half cent sales tax the county needs for traffic relief and road repairs. Families can't afford two tax increases in the same year.	29%	17%	12%	16%	24%	24%	48%	7%
49. The City of Goleta's proposed tax increase jeopardizes the passage of the county's one-half cent sales tax continuation that would pay for much needed road repairs and traffic relief programs.	24%	11%	13%	23%	25%	16%	41%	12%



ASK OF SAMPLE A ONLY

n=200

50. Now, knowing more about the City of Goleta Essential City Services Measure that would increase the local sales tax by one-half cent, would you vote yes or no for the measure on the ballot?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

	<u>Initial</u>	<u>Positive Message</u>	<u>Negative Message</u>
TOTAL YES	60%	49%	46%
TOTAL NO	29%	35%	38%
1. Definitely Yes	28%	18%	16%
2. Probably Yes	32%	31%	30%
3. Unsure/DK DNR	9%	11%	12%
4. Probably No	15%	16%	17%
5. Definitely No	14%	19%	21%
6. Refused DNR	2%	5%	4%

ASK OF SAMPLE B ONLY

n=200

51. Now, knowing more about the City of Goleta Essential City Services Measure that would increase the local sales tax by a quarter cent, would you vote yes or no for the measure on the ballot?

IF YES/NO, ASK:

And, would you say you would vote DEFINITELY (yes/no) or just PROBABLY (yes/no)?

	<u>Initial</u>	<u>Positive Message</u>	<u>Negative Message</u>
TOTAL YES	57%	51%	49%
TOTAL NO	33%	35%	40%
1. Definitely Yes	23%	23%	21%
2. Probably Yes	34%	28%	28%
3. Unsure/DK DNR	8%	10%	8%
4. Probably No	15%	18%	18%
5. Definitely No	18%	17%	22%
6. Refused DNR	2%	4%	3%



Now I just have a few more questions for demographic purposes... We are almost done...

52. What is your age? **DO NOT READ PUNCHES**

1.	18-24	9%
2.	25-34	16%
3.	35-44	14%
4.	45-54	21%
5.	55-64	16%
6.	65-74	10%
7.	75 or older	12%
8.	Refused DNR	2%
	MEDIAN	49.5
	MEAN	49

53. What is the highest level of formal education you have completed?

1.	Less than high school graduate	1%
2.	High school graduate	9%
3.	Some College	22%
4.	College graduate	39%
5.	Post graduate	27%
6.	DK/Refused DNR	2%

54. And for statistical purposes only...is your total annual household income greater or less than \$60,000 dollars?

IF LESS THAN \$60,000, ASK: Is it...

1.	Under \$20,000	9%
2.	Between \$20,000 - \$40,000	14%
3.	Over \$40,000	11%

IF GREATER THAN \$60,000, ASK: Is it...

4.	Under \$80,000	15%
5.	Between \$80,000 - \$100,000	13%
6.	Between \$100,000 & \$150,000	12%
7.	Between \$150,000 & \$200,000	5%
8.	Over \$200,000	3%
9.	DK/Refused DNR	18%



55. What is your race?

1.	White	71%
2.	Hispanic, Mexican, Latino, Spanish	16%
3.	African-American	*
4.	Asiatic, Asian	5%
5.	Other (specify) <input type="text"/>	3%
6.	Refused <input type="text"/>	5%

56. In politics today, do you usually think of yourself as a Republican, Independent, decline to state or Democrat?

IF REPUBLICAN/DEMOCRAT, ASK:

Do you think of yourself as a STRONG (Republican/Democrat) or NOT-SO-STRONG (Republican/Democrat)?

TOTAL REPUBLICAN	32%
TOTAL DEMOCRAT	42%

1.	Strong Republican	18%
2.	Not-So-Strong Republican	14%
3.	Independent/Something-Else/Decline to state	23%
4.	Not-So-Strong Democrat	10%
5.	Strong Democrat	32%
6.	DK/Refused <input type="text"/>	3%

57. And, would you say you are a Conservative, a Moderate, or a Liberal in your political beliefs?

IF CONSERVATIVE/LIBERAL, ASK:

And, would you say you are VERY (conservative/liberal) or just SOMEWHAT (conservative/liberal)?

TOTAL CONSERVATIVE	30%
TOTAL LIBERAL	30%

1.	Very Conservative	15%
2.	Somewhat Conservative	15%
3.	Moderate	35%
4.	Somewhat Liberal	16%
5.	Very Liberal	13%
6.	DK/Refused <input type="text"/>	5%



58. And what is your current employment status? Are you...
- | | | |
|----|---|-----|
| 1. | Employed outside the home full-time | 46% |
| 2. | Employed outside the home part-time | 9% |
| 3. | Working from home | 5% |
| 4. | Not employed, but looking for work | 4% |
| 5. | A homemaker | 4% |
| 6. | Retired | 23% |
| 7. | A full-time student | 4% |
| 8. | Other <input type="text" value="DNR"/> | 4% |
| 9. | DK/Refused <input type="text" value="DNR"/> | 2% |
59. Do you, or someone else in your household own a business?
- | | | |
|----|---|-----|
| 1. | Yes | 21% |
| 2. | No | 76% |
| 3. | DK/Refused <input type="text" value="DNR"/> | 3% |
60. Sex:
- | | | |
|----|--------|-----|
| 1. | Male | 48% |
| 2. | Female | 52% |