

**CITY OF WOODLAND
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "U"
ONE CENT TRANSACTIONS AND USE (SALES) TAX**

On June 18, 2024, the City Council voted to place Measure "U" on the November 5, 2024 general municipal election ballot. By placing Measure "U" on the ballot, the City complies with Article XIII C of the California Constitution (Proposition 218), which requires a majority of the voters to approve an ordinance which establishes a general tax.

If approved by a majority of Woodland voters, this Measure would authorize a second supplemental one cent (\$0.01), or one percent (1%), retail transactions and use (sales) tax within the City of Woodland for a period of eight (8) years. A one cent, or one percent, tax rate equates to a tax of \$0.01 per \$1.00 purchased. It is estimated that Measure "U" will provide an additional \$16,500,000 in annual local funding that could be used to maintain and improve City services. This tax would be a "general tax," meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, improvement, or service.

California Revenue and Taxation Code section 7285.9 authorizes the City to levy this second supplemental general transactions and use (sales) tax at a rate of one percent (1%) so long as the tax is approved by a majority of the voters voting in an election on that issue. If approved, the tax will remain in effect for a period of eight (8) years unless extended by Woodland voters voting at a subsequent election.

The tax would be paid in addition to current sales taxes and would be collected at the same time and in the same manner as existing sales taxes. All revenues raised by the tax would remain in the City and would not be shared with the State, County or any other agency.

A "yes" vote on Measure "U" will authorize the one cent transactions and use (sales) tax.

A "no" vote on Measure "U" will not authorize the one cent transactions and use (sales) tax.

If Measure "U" is not approved, the General Fund will not receive the sales tax revenues identified in the Measure.

The above statement is an impartial analysis of Measure "U". If you desire a copy of the Measure, please call the City's elections official at (530) 661-5806 and a copy will be mailed at no cost to you.



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City Attorney