

AMENDED IN SENATE MAY 1, 2017
AMENDED IN SENATE MARCH 29, 2017

Senate Constitutional Amendment

No. 6

Introduced by Senator Wiener

February 13, 2017

Senate Constitutional Amendment No. 6—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof, and by amending Section 2 of Article XIII C thereof, relating to transportation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 6, as amended, Wiener. Local transportation measures: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, except that certain school entities may levy an ad valorem property tax for specified purposes with the approval of 55% of the voters within the jurisdiction of these entities.

This measure would require that the imposition, extension, or increase *by a local government* of a special tax *as may otherwise be authorized by law, whether a sales or transactions and use tax, parcel tax, or other tax* ~~by a local government~~ for the purpose of providing funding for transportation purposes, ~~as specified,~~ *purposes* be submitted to the electorate *by ordinance* and approved by 55% of the voters voting on the proposition. *The measure would authorize an ordinance submitted to the voters for approval under these provisions to provide, as otherwise authorized by law, for the issuance of bonds payable from the revenues from the special tax. The measure would require an ordinance submitted*

to the voters under these provisions to include an expenditure plan specifying the transportation programs and projects to be funded by the revenues from the special tax and a requirement for an annual independent audit to ensure that the revenues are expended only for authorized purposes. The measure would also make conforming and technical, nonsubstantive changes.

The California Constitution provides that a proposed amendment of the ~~constitution~~, *Constitution*, upon submission to, and approval by, the voters takes effect the day after the election unless the measure provides otherwise.

This measure would provide that the amendments ~~of the constitution~~ in this measure shall take effect on the date of the election.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

1 *Resolved by the Senate, the Assembly concurring,* That the
2 Legislature of the State of California at its 2017–18 Regular
3 Session commencing on the fifth day of December 2016, two-thirds
4 of the membership of each house concurring, hereby proposes to
5 the people of the State of California that the Constitution of the
6 State be amended as follows:

7 First—That Section 4 of Article XIII A thereof is amended to
8 read:

9 SEC. 4. Except as otherwise provided by Section 2 of Article
10 XIII C, a city, county, or special district, by a two-thirds vote of
11 its voters voting on the proposition, may impose a special tax
12 within that city, county, or special district, except an ad valorem
13 tax on real property or a transactions tax or sales tax on the sale
14 of real property within that city, county, or special district.

15 Second—That Section 2 of Article XIII C thereof is amended
16 to read:

17 SEC. 2. Notwithstanding any other provision of this
18 Constitution:

19 (a) A tax imposed by any local government is either a general
20 tax or a special tax. A special district or agency, including a school
21 district, has no authority to levy a general tax.

22 (b) A local government shall not impose, extend, or increase
23 any general tax unless and until that tax is submitted to the
24 electorate and approved by a majority vote. A general tax is not
25 deemed to have been increased if it is imposed at a rate not higher

1 than the maximum rate so approved. The election required by this
2 subdivision shall be consolidated with a regularly scheduled general
3 election for members of the governing body of the local
4 government, except in cases of emergency declared by a unanimous
5 vote of the governing body.

6 (c) Any general tax imposed, extended, or increased, without
7 voter approval, by any local government on or after January 1,
8 1995, and prior to November 6, 1996, may continue to be imposed
9 only if that general tax is approved by a majority vote of the voters
10 voting in an election on the issue of the imposition, which election
11 is held no later than November 6, 1998, and in compliance with
12 subdivision (b).

13 (d) (1) Except as otherwise provided in paragraph (2), a local
14 government shall not impose, extend, or increase any special tax
15 unless and until that tax is submitted to the electorate and approved
16 by two-thirds of the voters voting on the proposition. A special
17 tax is not deemed to have been increased if it is imposed at a rate
18 not higher than the maximum rate so approved.

19 (2) The imposition, extension, or increase *by a local government*
20 of a special tax, as may otherwise be authorized by law, ~~by a local~~
21 ~~government~~ *whether a sales or transactions and use tax, parcel*
22 *tax, or other tax*, for the purpose of providing funding for
23 transportation purposes requires the submittal ~~of the tax~~ to the
24 electorate *of an ordinance proposing the tax* and the approval of
25 55 percent of the voters voting on the proposition. A tax provides
26 funding for transportation purposes *under this paragraph* if 100
27 percent of the net revenues from the tax, after collection and
28 administrative expenses, is dedicated to transportation programs
29 and projects. *An ordinance submitted to the voters under this*
30 *paragraph may, as otherwise authorized by law, provide for the*
31 *issuance of bonds payable from the revenues from the proposed*
32 *tax. An ordinance submitted to the voters under this paragraph*
33 *shall include an expenditure plan specifying the transportation*
34 *programs and projects to be funded by the revenues from the*
35 *proposed tax and a requirement for an annual independent audit*
36 *to ensure that the revenues from that tax are expended only for*
37 *authorized purposes.*

38 Third—That the amendments to Section 4 of Article XIII A and
39 Section 2 of Article XIII C of the California Constitution made by

- 1 this measure shall take effect on the date of the election at which
- 2 they are approved by the voters.

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