

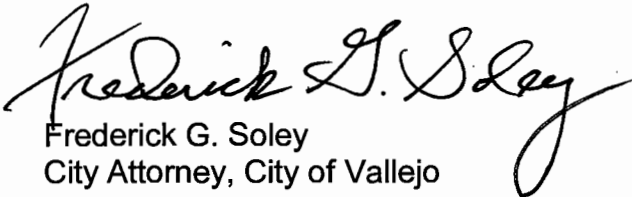
Impartial Analysis from the City Attorney

Measure B, if approved by a majority of voters, would establish a one percent transactions and use tax in the City of Vallejo for a period of ten years. This kind of tax is generally called a "sales" tax. The proposed tax would add a cent to the price of an item that costs a dollar, or one dollar to the price of an item that costs \$100. The money from this tax would be deposited into the City's general fund and could be used for any general City purpose, including 9-1-1 response, police patrols, firefighter and paramedic services, youth and senior programs, street and pothole repairs, graffiti removal, economic development, and other general City services. The tax revenues will be subject to the annual audit performed by the City's independent auditor, which is reported in the City's Comprehensive Annual Financial Report.

The tax would be paid in addition to existing sales taxes. It would be collected at the same time and in much the same manner as existing sales taxes and collection of the tax would be administered by the State Board of Equalization. It would only apply to purchases of things that are subject to existing sales taxes. For instance, purchases of prescription drugs and food purchased as groceries would not be taxed.

A "Yes" vote is a vote to approve the enactment of the one percent tax for ten years and would increase sales tax within the City from 7.375% to 8.375%.

A "No" vote is a vote against the tax and the City's sales tax would remain at 7.375%.



Frederick G. Soley
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