

**Impartial Analysis by the Barstow City Attorney
Measure "J"**

Measure "J" would adopt a transactions and use tax in the City of Barstow at the rate of one-half cent for every dollar spent (or 0.5%). This kind of tax is often called a sales tax. The proceeds of this tax would be placed in a special City fund to be used to support fire protection and paramedic emergency response for the Barstow Fire Protection District, including salaries and benefits for qualified firefighting and paramedic personnel, repayment of debts and the repair and replacement of fire protection equipment.

The tax would be in addition to existing sales tax, and it would be levied on the sale or use of tangible personal property sold at retail. Retailers collect the tax at the time of sale and remit the funds to the State Board of Equalization, which administers the tax. Tax proceeds cannot be confiscated by the state.

The Barstow City Council placed Measure "J" on the ballot. Because Measure "J" limits the purposes for which the tax revenue can be used, it is a "special tax" requiring two-thirds voter approval. If approved, the tax will remain in effect until amended or repealed by the voters, or until the Barstow Fire Protection District is transferred to an agency outside the City of Barstow.

A "yes" vote is a vote in favor of authorizing the one-half percent transactions and use tax.

A "no" vote is a vote against authorizing the transaction and use tax.

The above statement is an impartial analysis of Ordinance or Measure "J". If you desire a copy of the proposed ordinance, please call the Barstow City Clerk at (760) 255-5122 and a copy will be mailed to you at no cost.

Date: June 6, 2017

By: *Teresa L. Highsmith*
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Barstow City Attorney

FILED

JUL 27 2017

BY TL DEPUTY
REGISTRAR OF VOTERS