## Impartial Analysis by the Barstow City Attorney Measure

Measure would adopt a transactions and use tax in the City of Barstow at the rate of one cent for every dollar spent (or 1%). This kind of tax is often called a sales tax. The proceeds of this tax would be used to provide funding for general fund obligations including support for fire protection and paramedic emergency response for the Barstow Fire Protection District (including salaries and benefits for qualified firefighting and paramedic personnel and repayment of debts), repair and replacement of fire protection equipment; police services such as neighborhood patrols, gang, drug and crime prevention; street maintenance; park maintenance; and community service programs for seniors and youth. The Ordinance requires the creation of a 5-member Resident Oversight Committee to review and publically report on the how the tax revenues are spent.

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. It is estimated that the tax will raise approximately \$7 million annually from retail sales of goods sold to travelers and visitors to the City of Barstow, as well as to residents. Retailers collect the tax at the time of sale and remit the funds to the California Department of Tax and Fee Administration, which administers the tax. The tax does not apply to goods or services which are not already subject to state sales tax. Local sales tax proceeds cannot be confiscated by the state, but would remain in Barstow.

The Barstow City Council placed Measure on the ballot. Measure is a general tax and requires a simple majority voter approval (50% plus 1 vote). If approved, the tax will remain in effect until amended or repealed by the voters, or until the Barstow Police or Fire Protection District is transferred to an agency outside the City of Barstow.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 percent local transactions and use tax.

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

The above statement is an impartial analysis of Ordinance or Measure \_\_. 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: July 24, 2018

By:\_\_\_\_\_\_

Teresa L. Highsmith

Barstow City Attorney

BY REGISTRAR OF VOTERS