

CITY ATTORNEY IMPARTIAL ANALYSIS

Measure G is an ordinance authorizing the City of San Bruno to levy a 1/2-cent transactions and use tax. This type of tax, commonly referred to as a "local sales tax," is collected along with other state and local sales and use taxes and is administered by the California Department of Tax and Fee Administration. 13  
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Proceeds of the tax would be paid to the City's general fund and would be controlled by the City Council of the City of San Bruno (not the state) and would be available for any lawful governmental purpose. Examples of permissible uses, as identified by the City Council in the ballot measure, are to fund city services/facilities such as neighborhood police patrols, fire prevention services, urban wildfire protection, crime suppression and investigation, pothole and street repair, increasing parking supply, upgrading parks and other city services and facilities, and expanding services supporting local businesses. 17  
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Currently, the combined state and local sales tax rate effective on sales occurring in San Bruno is 9.25%. If this measure is approved, the combined tax rate would be 9.75%. This tax would remain in effect until terminated by the voters. It is anticipated that this tax will initially generate approximately \$4,000,000 in revenue annually. 15  
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This measure would require an annual audit of tax revenues by a certified public accountant. It would also create a five-member Citizen's Oversight Committee for the new tax. 14  
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On July 23, 2019 the City Council unanimously approved the tax ordinance and placed the measure on the ballot. The tax will be effective if this measure is approved by a majority of the ballots cast at the November 5, 2019 election. If this measure is approved, the tax is expected to be collected beginning April 1, 2020. 11  
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A YES vote approves the measure and authorizes the proposed tax.  
A NO vote rejects the measure and the proposed tax. 11  
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Respectfully submitted, 2  
  
Marc Zafferano 1  
City Attorney 1

TOTAL  
WORD COUNT: 292