

## Measure M

### City Attorney's Impartial Analysis

The City Council of the City of Stockton is submitting to the voters the question of whether to approve an ordinance that would increase by one-quarter percent (0.25%) - or one quarter-cent to the price of an item that costs a dollar - transactions and use tax within the City. If approved, the measure would impose this increased tax.

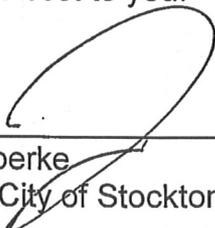
The tax would be levied on the sale or use of tangible personal property sold at retail. Retailers collect the tax at the time of sale and remit the funds to the State Board of Equalization, which administers the tax. Since the measure limits the uses to which the tax revenue raised by this measure can be used, it is a "special tax". The tax proceeds cannot legally be taken away by the State.

Currently, the tax on retail sales in Stockton is 9% of the purchase price. This measure would increase the current tax rate to 9.25% and sunset sixteen (16) years after the tax is first collected.

If approved, the tax proceeds would be placed in a special City fund to be used to support enhancements to library and recreational services, such as after-school and summer programs for children and teens, homework centers, children's story times, increased public computer access/wireless connectivity, and enhanced evening and weekend hours at libraries and recreation centers. The City would also be required to maintain general fund expenditures for library and recreational services at the level stated in the 2014/2015 city budget. However the City may reduce that general fund commitment proportionally in times of economic downturn. The City may also reduce golf-related general fund spending at any time.

A "Yes" vote is a vote to approve the imposition of the one-quarter cent sales tax for sixteen years, with oversight on the revenue and expenditure of funds from the tax by a committee of members of the public and an annual audit. A "No" vote is a vote to not impose the tax. The measure would be approved and the tax imposed if two-thirds (2/3) of the qualified electors voting on the measure vote "Yes".

The above statement is an impartial analysis of Measure M. If you desire a copy of the proposed ordinance, please call the City Clerk's office at (209) 937-8459 and a copy will be mailed at no cost to you.



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