

**CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE K:
RIO VISTA TRANSACTION AND USE TAX MEASURE**

The City Council of the City of Rio Vista has placed Measure K on the November 5, 2024 ballot. California Revenue and Taxation Code section 7285.9 authorizes the City Council to levy a transactions and use tax by ordinance, provided the ordinance establishing the tax is ultimately approved by the voters.

If approved by Rio Vista voters, Measure K will impose a 1% transactions and use ("sales") tax for five years.

This tax administered by the California Department of Tax and Fee Administration. Once established, it is allocated to the city where any goods are delivered or placed into use. As a “general tax,” the revenue generated by Measure K will be deposited in the City’s general fund.

Because this tax will be a "general tax", the City of Rio Vista will be able to use the tax proceeds for any legal governmental purpose; however, the City's expenditure of these funds would be subject to an annual audit and, by the express terms of Measure K, subject to a Citizens Oversight Committee, which would require that all money derived from Measure K to be locally controlled and subject to the citizens committee before any expenditure is authorized. Additionally, while a "general tax", Measure K states that the 1% transactions and use tax will be prioritized for funding City services “such as roads, fire, police, parks, recreation facilities and programming” however, as a general tax, the City may use these revenues for any lawful city purpose.

Also, because Measure K is a “general tax,” it will be approved if over a majority of voters (over 50%) vote in favor of it. If adopted, Measure K would generate up to \$1,750,000 annually. If approved, Measure K would become effective April 1, 2025 and remain in effect until April 2030. The tax would expire at the end of the five-year period unless it is reauthorized by a majority of the voters at a future election that occurs prior to the expiration of the tax.

A “YES” vote is a vote to approve the 1% percent sales tax for a period of five years. A “NO” vote is a vote against the sales tax.

The above statement is an impartial analysis of Measure K. If you desire a copy of the ordinance or measure, please call the elections official's office at 707-374-6567 and a copy will be mailed at no cost to you.



Mona G. Ebrahimi, City Attorney