

**MEASURE S**  
**CITY OF SUISUN CITY TRANSACTION AND USE TAX MEASURE**  
**IMPARTIAL ANALYSIS**

The City of Suisun City (“City”) City Council voted to place a general transactions and use tax measure (“Measure”) on the November 5, 2024 general municipal election ballot.

Chapter 3.14 of Suisun City’s Municipal Code (“Chapter 3.14”) currently imposes a transactions and use tax (commonly known as a “sales tax”) at the rate of one cent per dollar (1%) that will expire in 2026.

If approved, the Measure would replace Chapter 3.14 in its entirety thereby renewing Suisun City’s transactions and use tax at the rate of one and three quarters cent per dollar (1.75%) for 15 years. This 1.75% tax would be imposed upon retailers’ gross receipts from the retail sale of most tangible personal property sold within Suisun City at retail. Further, it would also be imposed as an excise tax upon the storage, use or other consumption of most tangible personal property purchased from any retailer for storage, use or consumption within Suisun City at 1.75% of the sales price of the property, where “sales price” includes delivery charges when such charges are subject to state sales or use tax, regardless of the place of delivery.

The tax is estimated to generate approximately \$6,766,000 annually for general City services. Funds generated would be placed in Suisun City’s general fund, are not restricted, and may be used for any City general purposes, such as the following:

- Addressing crime/public nuisances associated with homelessness.
- Preventing elimination of neighborhood police patrols.
- Preventing cuts to 9-1-1 fire/emergency medical response.
- Maintaining streets.

Food purchased as groceries and prescription medication will not be taxed under this Measure. Visitors to Suisun City will bear part of the tax burden imposed by their local activities and thus contribute to Suisun City’s ability to maintain general public services they use while visiting. Residents and other purchasers of goods in Suisun City will also be subject to the tax. The specific retail sales and uses subject to the tax would be determined under regulations of the California Department of Tax and Fee Administration (“CDTFA”) and CDTFA will administer the tax under contract with Suisun City.

While the ordinance permits future amendments by City Council, any increase in the tax must be approved by the voters. A “YES” vote is a vote to approve a 1.75% general transactions and use tax. A “NO” vote is a vote against a 1.75% general transactions and use tax. The Measure would take effect only if it receives a majority “YES” vote at the November 5, 2024 general municipal election.

**The above statement is an impartial analysis of the Measure. If you desire a copy of the ordinance or measure, please call the City Clerk’s Office at (707) 421-7302 and a copy will be mailed at no cost to you.**

Dated: August 14, 2024

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Elena Gerli, City Attorney  
City of Suisun City