CITY OF YUCAIPA
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "___"
1% TRANSACTIONS AND USE (SALES) TAX

On June 24, 2024, the City Council voted to place Measure "___" on the November 5, 2024 general municipal election ballot. By placing Measure "___" on the ballot, the City of Yucaipa complies with the California Constitution, which requires a majority of the voters to approve an ordinance that establishes a general tax.

If approved by a majority of Yucaipa voters, this Measure would authorize a one percent (1%) retail transactions and use (sales) tax within the City of Yucaipa. A one percent (1%) rate equates to an extra 1¢ per $1 purchased of taxable goods. Exempted from sales tax are unprocessed groceries, rent, prescription medicine and personal services such as medical, dental, and legal. It is estimated that Measure "___" will provide an additional $6,000,000 in annual local funding that could be used for maintaining and preventing service level reductions to general City services such as police, fire, paramedic, 911 response, crime and gang prevention, street and pothole repairs, homelessness prevention, parks and recreation facilities, and programs for youth, seniors and afterschool. This tax would be a "general tax," meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, improvement, or service.

California Revenue and Taxation Code section 7285.9 authorizes the City to levy a general transactions and use tax at a rate of one percent (1%) so long as the tax is approved by a majority of the voters voting in an election on that issue. If approved, the tax would remain in effect until ended by Yucaipa voters voting at a subsequent election. The tax would be paid in addition to current sales taxes and would be collected at the same time and in the same manner as existing sales taxes. All revenues raised by the tax would remain in the City and would not be shared with the State, County, or any other agency. The revenues and expenditures generated by the tax would be subject to the same independent audit requirements as other city revenues and expenditures and be subject to review by a citizen oversight committee.

A "yes" vote on Measure "___" will authorize the 1% transactions and use (sales) tax.

A "no" vote on Measure "___" will not authorize the 1% transactions and use (sales) tax.

The above statement is an impartial analysis of Measure "___". If you desire a copy of the Measure, please visit https://yucaipa.gov/elections-and-voter-information/ or call the City Clerk's Office at 909-797-2489 and a copy will be mailed at no cost to you.

______________________________ Dated: July 12, 2024

Steven Graham Pacifico
City Attorney