

## IMPARTIAL ANALYSIS

California Revenue and Taxation Code section 7285.9 authorizes the City Council of the City of Redlands to levy a general transactions and use tax (commonly called a “Sales Tax”) if the ordinance proposing the Sales Tax is approved by a two-thirds vote of all members of the Redlands City Council, and the Sales Tax is approved by a majority of the City’s voters. Ordinance No. 2913 of the City of Redlands proposing a Sales Tax in the amount of one percent (one cent per dollar) was approved by the City Council on July 7, 2020 (hereinafter referred to as Measure “T”).

Measure “T,” if approved by the City’s voters, would approve an additional one-cent sales tax on each dollar of taxable sales of goods in the City of Redlands, and on the storage, use or consumption in the City of goods purchased from a retailer. The Sales Tax will be deposited into the City’s general fund, and may be used for general municipal governmental purposes; including but not limited to, police, fire, and emergency response services; maintaining and repairing City streets; reducing homelessness, crime, and gang/drug activity; trimming trees and keeping public areas of the City well maintained. The Sales Tax would remain in effect until rescinded by the voters. Measure “T” does not obligate the City to use the proceeds of the Sales Tax for any particular services, facilities, or programs. The City’s Finance Department estimates that the annual revenue to the City generated by the Sales Tax would be approximately \$10.7 million dollars.

The one-cent Sales Tax would be in addition to the existing State sales tax, and would be collected in the same manner. Presently, the State sales tax rate in Redlands totals 7.75 cents per dollar. A vote to approve Measure “T” would increase the sales tax in the City by one-cent, over the existing State sales tax rate. A vote to reject Measure “T” would leave the existing sales tax in the City unchanged.

Measure “T” would require the City to establish an independent citizens' financial advisory committee which shall meet at least annually for purposes of a review of revenues generated by the Sales Tax. Also, each year, Measure “T” requires that an independent auditor complete a financial compliance audit report to include the revenue raised by the one-cent Sales Tax and the expenditure of the proceeds of the one-cent Sales Tax.

If approved by a majority of the voters at the November 3, 2020 election, the one-cent Sales Tax authorized by Measure “T” would become operative on April 1, 2021. A “YES” vote will approve Measure “T.” A “NO” vote will reject Measure “T.”

Daniel J. McHugh  
City Attorney of the City of Redlands

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The above statement is an impartial analysis of Measure “T.” If you desire a copy of Measure “T,” please call the Redlands City Clerk’s office at 909-798-7531 and a copy will be provided at no cost to you.