

Full text of Measure K

BE IT ORDAINED by the electorate of the County of Santa Cruz that Santa Cruz County Code Chapter 4.22 (Transactions and Use Tax) is hereby amended as follows:

SECTION I

Section 4.22.055 is hereby added to the Santa Cruz County Code, to read as follows:

4.22.055 Additional transactions tax rate.

For the privilege of selling tangible personal property at retail, an additional tax is hereby imposed upon all retailers in the unincorporated territory of the County at the rate of one-half (.5) percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

SECTION II

Section 4.22.075 is hereby added to the Santa Cruz County Code, to read as follows:

4.22.075 Additional use tax rate.

An additional excise tax is hereby imposed on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-half (.5) percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

SECTION III

Section 4.22.160 of the Santa Cruz County Code is hereby amended, to read as follows:

4.22.160 Termination date.

The authority to levy the tax imposed under Sections 4.22.050 and 4.22.070 shall expire twelve years after the Operative Date. The authority to levy the tax imposed under Sections 4.22.055 and 4.22.075 shall continue until ended by voters.

SECTION IV

This ordinance relates to the levying and collecting of additional transactions and use taxes and shall take effect immediately if the tax imposed is approved by a simple majority of voters voting on the question at the March 5, 2024 statewide primary election and shall become operative on the first date of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

PASSED AND ADOPTED by a majority vote of the electorate of the County of Santa Cruz at the March 5, 2024 statewide primary election. Pursuant to Section IV, above, the ordinance became effective immediately upon such adoption.