

## Full text of Measure L

ORDINANCE NO. 2024-

AN ORDINANCE OF THE CITY OF SANTA CRUZ AMENDING SECTION 3.18.056 OF THE SANTA CRUZ MUNICIPAL CODE PERTAINING TO ADDITIONAL TRANSACTIONS TAX RATE

BE IT ORDAINED by the City of Santa Cruz as **follows**:

Section 1. Chapter 3.18 – TRANSACTIONS AND USE TAX of the City of Santa Cruz Municipal Code is hereby amended to add Section 3.18.056 “ADDITIONAL TRANSACTIONS AND USE TAX” to read as follows:

“3.18.056 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 incorporated territory of the City at the rate of one-half of one percent (0.50%) 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 codified in this section.”

Section 2. Chapter 3.18 – TRANSACTIONS AND USE TAX is hereby further amended to add Section 3.18.076 “ADDITIONAL USE TAX RATE” to read as follows:

“3.18.076 ADDITIONAL USE TAX RATE.

An additional excise tax is hereby imposed on the storage, use or other consumption in the city of tangible personal property purchased from any retailer on and after the operative date of the ordinance codified in this section for storage, use or other consumption in said territory at the rate of one-half of one percent (0.50%) 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 3. EFFECTIVE DATE.

This ordinance relates to the levying and collecting of the City 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 City of Santa Cruz on at the March 5, 2024 statewide primary election. Pursuant to Section 3, above, the ordinance became effective immediately upon such adoption.