

## ORDINANCE NO. 2020-23

(An Urgency Ordinance Amending the Effective Date of Ordinance No. 2020-22  
Establishing a General Countywide 0.5% Transactions and Use Tax)

The Contra Costa County Board of Supervisors ordains as follows:

### **Section 1. Findings.**

- A. Contra Costa County provides important public services to its residents, such as health care at the Contra Costa Regional Medical Center and community health centers, fire-emergency response, crucial safety-net services, early childhood programs, services to protect vulnerable populations, and other essential County services.
- B. The Board of Supervisors recognizes the need for increased funding to continue providing critical County services and the difficulty of funding these services with revenues now available.
- C. Contra Costa County can better meet the needs of its population with an additional local source of revenue to fund essential County services.
- D. A half-cent (one-half of one percent) Countywide general transactions and use tax (sales tax) would generate an estimated \$81 million annually for 20 years.
- E. On August 4, 2020, the Contra Costa County Board of Supervisors passed Ordinance No. 2020-22, establishing a general Countywide 0.5% transactions and use tax (sales tax), and adopted Resolution No. 2020-210, calling an election to submit the sales tax ordinance to the voters on November 3, 2020.
- F. At the time Ordinance No. 2020-22 was passed by the Board of Supervisors, Senate Bill 1349 (2020) was pending approval in the California Legislature. Senate Bill 1349 would authorize Contra Costa County to adopt an ordinance proposing a one-half of one percent (0.5%) transactions and use tax (sales tax), provided the ordinance proposing the tax is submitted to the electorate and is approved by the voters voting on the ordinance pursuant to Article XIII C of the California Constitution.
- G. Article XIII C provides that a local government may impose a general tax after the tax is submitted to the electorate and approved by a majority vote.
- H. When the Board of Supervisors passed Ordinance No. 2020-22, the Board anticipated that Senate Bill 1349 would be adopted by the Legislature on or before August 24, 2020. Accordingly, Section III(B) of Ordinance No. 2020-22 provides that the ordinance shall only become effective if Senate Bill 1349 is approved by the Legislature on or before August 24, 2020, and thereafter becomes law, and if the ordinance is adopted by the voters.
- I. Because of the COVID-19 pandemic, the Legislature may not act on Senate Bill 1349 until August 31, 2020, the end of the legislative session. The County was informed of this possibility after the Board of Supervisors adopted Ordinance No. 2020-22.
- J. Because the Legislature may not act on Senate Bill 1349 until August 31, 2020, the Board of Supervisors desires to amend Ordinance No. 2020-22 to provide that the

ordinance shall only become effective if Senate Bill 1349 is approved by the Legislature on or before August 31, 2020, and thereafter becomes law, and if the ordinance is adopted by the voters.

- K. The adoption of this urgency ordinance is necessary to ensure that if the Legislature passes Senate Bill 1349 on or before August 31, 2020, the County's proposed half-cent (one-half of one percent) Countywide general transactions and use tax (sales tax) will be placed on the ballot at the statewide general election on November 3, 2020, in order to give voters the opportunity to decide whether to adopt the sales tax.

**Section 2. Amendment of Ordinance No. 2020-22.** Subsection (B) of Section III of Ordinance No. 2020-22 is amended to read:

At the time that this ordinance was passed by the Board of Supervisors, Senate Bill 1349 (2020) was pending approval in the California Legislature. Notwithstanding anything to the contrary herein, this ordinance shall only become effective if Senate Bill 1349 is approved by the Legislature on or before August 31, 2020, and thereafter becomes law, and if this ordinance is adopted by the voters.

**Section 3. Declaration of Urgency.** This ordinance is hereby declared to be an urgency ordinance necessary for the immediate preservation of the public peace, health, and safety of the County. The facts constituting the urgency of this ordinance's adoption are set forth in Section 1.

**Section 4. Effective Date.** This ordinance becomes effective immediately upon passage by four-fifths vote of the Board of Supervisors.

**Section 5. Publication.** Within 15 days after passage, this ordinance shall be published once with the names of the supervisors voting for and against it in the East Bay Times, a newspaper published in this County.

PASSED ON August 21, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: DAVID J. TWA,  
Clerk of the Board of Supervisors  
and County Administrator

\_\_\_\_\_  
Board Chair

By: \_\_\_\_\_  
Deputy

[SEAL]

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