

Impartial Analysis

Measure I, titled the "Burlingame Essential Services Measure," was placed on the ballot by a unanimous 15 action of the City Council. It is now submitted to the voters for consideration. Measure I requires a 17 simple majority of votes in the general election in order to become law. 13

The Measure's operation and effect on existing law are as follows: 11

(1) The Measure amends the Burlingame Municipal Code to add Chapter 4.10, Transactions and Use Tax. 16

(2) The Measure establishes a local retail transactions and use tax. The tax is in the amount of one- 19 quarter percent (0.25%) on tangible personal property sold or stored, used, or consumed within the City 16 of Burlingame. Exemptions include: the amount of any sales or use taxes that have already been 14 imposed on the personal property in question by another jurisdiction; goods to be delivered outside of 16 the City; and, in most circumstances, vehicles registered at addresses outside of the City. Other 15 exemptions are enumerated in section 4.10.110. 6

(3) If approved, the tax will be imposed beginning on March 1, 2018. 11

(4) The City is required to contract with the State Board of Equalization to administer and collect the tax 16 imposed by the ordinance. 4

(5) Beginning with the fiscal year ending June 30, 2018, the City's independent auditors shall review the 15 collection and expenditure of revenue associated with the tax established by the Measure. This review 15 shall be a public document. 5

(6) The Council must appoint a citizens' oversight committee, consisting of no fewer than three residents 16 or business representatives from Burlingame, to review and report on the collection and expenditure of 15 revenue from the tax. The Council has until January 31, 2018 to determine the composition and any 15 additional responsibilities of the committee. Provisions relating to the committee's responsibilities must 12 address bond oversight, in the event that a decision is made later to sell bonds that are backed in part 20 by revenues collected by the tax. Appointments to the committee must be made no later than March 1, 17 2018. Each fiscal year, the committee must review the auditors' findings on the collection and 14 expenditure of revenues generated by the sales and use tax. The committee shall issue a written 14 statement to the City Council for consideration at a public meeting regarding the accuracy of the 16 auditors' findings. 2

(7) The voters of the City must approve any amendments to the ordinance either increasing the tax or 18 revising the methodology for calculation such that a tax increase would result or new transactions would 16 be subject to the tax. The City Council has the authority to make other amendments without submitting 17 them to the voters. 4

(8) The authority to levy the tax imposed by the Measure is ongoing, unless terminated by a unanimous 18 vote of the City Council. 5

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