

**CITY OF OAKLAND
OFFICE OF THE CITY CLERK
ARGUMENT AND REBUTTAL INFORMATION SHEET**

The Oakland City Council approved the call of an election and authorized the following ballot measure to be placed before the electorate of the City of Oakland:

Ordinance No. 13833 C.M.S., Passed On January 9, 2025 – An Ordinance (1) Submitting To The Voters At A Special Election To Be Held On April 15, 2025, A Proposed Ordinance To Impose A Transactions And Use Tax To Be Administered By The California Department Of Tax And Fee Administration; (2) Requesting Consolidation Of The Election With All Special Municipal Elections To Be Held In The City Of Oakland On April 15, 2025; And (3) Directing The City Clerk To Take Any And All Actions Necessary Under Law To Prepare For And Conduct The April 15, 2025 Special Municipal Election

DIRECT ARGUMENTS

Direct Arguments for or against measures that will be submitted to the qualified electors of the City of Oakland at the Special Municipal Election to be held on Tuesday, April 15, 2025, are due for filing in the Office of the City Clerk no later than **5:00 p.m. on Monday, January 27, 2025**, specifically for the above-referenced ballot measures. Direct Arguments cannot exceed three hundred (300) words.

REBUTTAL ARGUMENTS

Pursuant to Elections Code Section 9285 when the arguments for and against the measure have been selected, the City Clerk shall provide a copy of the argument in favor to the author of the argument against and a copy of the argument against to the author of the argument in favor. The authors may then prepare rebuttal arguments. Rebuttal arguments cannot exceed two hundred and fifty (250) words. Rebuttal arguments are due for filing in the Office of the City Clerk no later than **5:00 p.m. on Monday, February 3, 2025**.

Each argument and rebuttal must be accompanied by the printed name and signature of the person or persons submitting it, or if submitted on behalf of an organization, the name of the organization and the printed name and signature of at least one of its principal officers on the form provided by the City Clerk. No more than five (5) names/signatures will be printed with the argument or rebuttal.

ARGUMENT/REBUTTAL SIGNATURES

Each argument and rebuttal must be accompanied by the printed name and signature of the person(s) submitting it, or if submitted on behalf of an organization, the name of the organization and the printed name and signature of at least one of its principal officers on the attached form provided by the City Clerk. No more than five signatures/names will be printed with the argument or rebuttal. Please note that if an original author is submitting the rebuttal they must also sign the rebuttal in the same manner as the argument.

REBUTTAL RELEASE FORM

If the authors of an argument want to have other people sign the rebuttal, then the attached Rebuttal Release Form must be completed and signed by the original authors and submitted with the rebuttal argument.

SELECTION OF ARGUMENT AND REBUTTAL

Elections Code Section 9287 provides that if more than one argument for or against a measure is received, the City Clerk shall select one of the arguments in favor and one of the arguments against and give preference and priority according to the following order:

1. The legislative body or member/members of the legislative body as authorized by that body

2. The individual voter, bona fide association of citizens or the combination who are the bona fide sponsors or proponents of the measure
3. Bona fide association of citizens
4. Individual voters who are eligible to vote on the measure

The Elections Code does not define “bona fide association of citizens” nor has the Secretary of State provided a definition to this term. **To be considered a bona fide association**, the group must provide one of the following, submitted with the argument: a) Articles of Incorporation or By Laws, b) Form 410 Statement of Organization, or c) Letterhead with the organization’s name and the names of its principal officers. If only one bona fide association of citizens submits an argument, that argument would take priority over arguments submitted by individual voters.

If more than one bona fide association of citizens has submitted an argument, the following criteria will be taken into consideration for purposes of argument selection:

- a. The length of time the association has been in existence
- b. Whether the association’s memberships consist of primarily Oakland residents; and
- c. The number of members enrolled in the association

If you have questions or need additional information, please contact the Office of the City Clerk at electionservices@oaklandca.gov

CITY OF OAKLAND
DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS
(Election Code Section 9600)

The undersigned author(s) of the
_____ Argument in Favor
_____ Rebuttal to Argument in Favor
_____ Argument Against
_____ Rebuttal to Argument Against
of ballot measure _____ at the Special Municipal Election for the City of Oakland
(Name, Number, or Letter)
to be held on **Tuesday, April 15, 2025** hereby state that such argument is true and correct to the best of
his/her/their knowledge and belief:

1. _____
(Printed Name) (Signature) (Date)

(Title to Appear on Argument)

2. _____
(Printed Name) (Signature) (Date)

(Title to Appear on Argument)

3. _____
(Printed Name) (Signature) (Date)

(Title to Appear on Argument)

4. _____
(Printed Name) (Signature) (Date)

(Title to Appear on Argument)

5. _____
(Printed Name) (Signature) (Date)

(Title to Appear on Argument)

***ALSO, TYPE NAMES & TITLES IN THE ORDER YOU WISH THEM TO APPEAR BELOW
THE TEXT OF THE ARGUMENT. SEE SAMPLE ON LAST PAGE***
IMPORTANT: Indicate below the name of person to contact and/or receive correspondence.

Name _____ Address _____ Zip Code _____

Phone No. _____ Email Address: _____

CITY OF OAKLAND
RELEASE FOR REBUTTAL ARGUMENT

IF someone other than the original author(s) of the argument in favor or the argument against is signing the rebuttal argument, this release form must be completed and filed with the rebuttal argument.

The undersigned author(s) who submitted the original argument (in favor of/or against) Measure _____ to be voted on at the City of Oakland Special Municipal Election to be held on **April 15, 2025** authorize the following individuals to sign the rebuttal argument in their place:

NEW SIGNERS

1. _____ 2. _____
(Printed Name) *(Printed Name)*

3. _____ 4. _____
(Printed Name) *(Printed Name)*

5. _____
(Printed Name)

ORIGINAL SIGNERS

1. _____ _____ _____
(Printed Name) *(Signature)* *(Date)*

2. _____ _____ _____
(Printed Name) *(Signature)* *(Date)*

3. _____ _____ _____
(Printed Name) *(Signature)* *(Date)*

4. _____ _____ _____
(Printed Name) *(Signature)* *(Date)*

5. _____ _____ _____
(Printed Name) *(Signature)* *(Date)*

IMPORTANT: Indicate below the name of person to contact and/or receive correspondence.

Name _____ Address _____ Zip Code _____

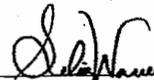
Phone No. _____ Email Address: _____

WORD COUNT STANDARDS FOR CANDIDATE STATEMENTS AND MEASURES

Punctuation	Not Counted
Single Character (I, a, %, \$, &)	One
Dictionary Words	One
Abbreviation/Acronyms	One
Geographical Names	One
Streets, Bridges	One for each word
Names of Areas (Bay Area, East Bay)	One for each word
Names of School Districts and Special Districts	One
All other Proper Names	One
Telephone numbers, email/website addresses	One
Whole Numbers:	
Digits	One
Spelled out	One for each word
Dates:	
Digits	One
Words + Digits	One
Hyphenated words in dictionary	One
Hyphenated words not hyphenated in dictionary	One for each part

2025 JAN 15 PM 12: 27

OFFICE OF THE CITY CLERK
OAKLAND


CITY ATTORNEY'S OFFICE

OAKLAND CITY COUNCIL

RESOLUTION NO. 90595 C.M.S.

RESOLUTION 1) CALLING AND GIVING NOTICE FOR THE HOLDING OF A SPECIAL MUNICIPAL ELECTION ON APRIL 15, 2025, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE CITY OF OAKLAND A PROPOSED BALLOT MEASURE; 2) REQUESTING CONSOLIDATION OF ALL SPECIAL MUNICIPAL ELECTIONS TO BE HELD IN THE CITY OF OAKLAND ON APRIL 15, 2025; AND 3) DIRECTING THE CITY CLERK TO TAKE ANY AND ALL ACTIONS NECESSARY UNDER LAW TO PREPARE FOR AND CONDUCT THE APRIL 15, 2025 SPECIAL MUNICIPAL ELECTION

WHEREAS, the California Constitution Article XI section 5(b) grants charter cities the power to provide in their charters for the conduct of city elections; and

WHEREAS, pursuant to Charter section 1103 and Oakland Municipal Code section 3.08.010, except as otherwise provided in the Charter or the Oakland Municipal Code, all City elections and all procedures relating thereto shall be in accordance with the applicable provisions of California law; and

WHEREAS, pursuant to Article XI of the Charter, other than Nominating Elections, which are held in June, and General Municipal Elections, which are held in November, all other municipal elections are Special Municipal Elections; and

WHEREAS, the City Council desires that a proposed measure shall be submitted to the electors of the City of Oakland at a Special Municipal Election to be held on April 15, 2025; and

WHEREAS, on December 17, 2024, by Resolution 90588 C.M.S., the City Council called a Special Municipal Election to be held on April 15, 2025 for the purposes of filling a vacancy in the office of the Mayor and the office of the District 2 Councilmember; and

WHEREAS, Charter section 1105 requires elections for all city offices, including, but not limited to, Mayor and Councilmember, be conducted by ranked choice voting; and

WHEREAS, pursuant to Charter section 1105 and discussions with the Alameda County Registrar of Voters regarding ballot template design, the City Clerk has determined that five rankings will be the maximum number of ranked choice options for the April 15, 2025 Special Municipal Election to ensure the integrity and smooth functioning of the election; and


true and authentic
1/10/25
City Clerk

WHEREAS, the City Clerk shall coordinate with the Alameda County Registrar of Voters to review and approve a ballot template that complies with section 1105(c) of the Charter; and

WHEREAS, California Elections Code sections 10400 through 10403 provide that two or more municipal elections called by the same body may be consolidated upon an order by the county board of supervisors, or an officer otherwise authorized by law, if the local body submits to the county legislation that requests consolidation of the elections; and

WHEREAS, in order to request consolidation of the Special Municipal Election, the City Council shall, at least 88 days prior to the election, file with the County of Alameda a resolution that requests consolidation of the elections and sets forth the questions to be voted upon at the election; and

WHEREAS, on January 9, 2025, the City Council voted to approve an Ordinance, among other things, submitting to the voters at a Special Election to be held on April 15, 2025, a proposed ordinance to impose a transactions and use tax to be administered by the California Department of Tax and Fee Administration and requesting consolidation of the election with all Special Municipal Elections to be held on April 15, 2025; and

WHEREAS, pursuant to California Elections Code section 9222, the legislative body of the city may submit a proposition, or a special election may be called for the purpose of voting on a proposition, by ordinance or resolution; now, therefore, be it

RESOLVED: That pursuant to Oakland City Charter section 1102, OMC Chapter 3.08, and applicable State law, the City Council hereby calls and provides notice for the holding of a Special Municipal Election in the City of Oakland on Tuesday, April 15, 2025, for the purpose of submitting to the electors of the City of Oakland a proposed ballot measure and Council hereby directs the City Clerk to give further or additional notice of the election, in the time, form, and manner required by law; and be it

FURTHER RESOLVED: That the question that shall be voted on at the City of Oakland Special Municipal Election is as follows:

- Shall the measure providing funding to help maintain City of Oakland programs, services, and facilities such as public safety and police services; neighborhood crime prevention; fire protection; pothole and road repaving; shelter and housing for individuals and families experiencing homelessness; library and recreation services; playground and park maintenance; youth, senior, and cultural programs; by enacting a half-cent (.5%) transaction (sales) and use tax for 10 years, providing approximately \$29,800,000 annually for general government use be adopted?

; and be it

FURTHER RESOLVED: That, pursuant to Resolution 90588 C.M.S., the offices to be voted on at the Special Municipal Election, which shall be conducted using ranked choice voting, are as follows:

- Mayor
- Councilmember, District 2

; and be it

FURTHER RESOLVED: That the City Council hereby requests that the Special Municipal Election be consolidated with all City of Oakland Special Municipal Elections to be held on April 15, 2025 and further requests that the Alameda County Board of Supervisors or the Alameda County Registrar of Voters, where authorized by law, direct or cause to be consolidated said elections as requested; and be it

FURTHER RESOLVED: That the consolidated Special Municipal Election shall be held and conducted in the manner required in Section 10418 of the California Elections Code; and be it

FURTHER RESOLVED: That the City Council hereby directs the City Clerk and City Administrator to take any and all actions necessary to prepare for and conduct the April 15, 2025 Special Municipal Election, including, but not limited to, posting, publication and printing of notices, in a manner consistent with the Charter, the Oakland Municipal Code and California law, where applicable; and hereby appropriates all monies necessary to prepare for and conduct the April 15, 2025 Special Municipal Election; and be it

FURTHER RESOLVED: That in accordance with the California Elections Code and the Oakland Municipal Code, the City Clerk shall fix and determine a date for submission of arguments for or against said proposed Ordinance and for submission of rebuttals and said dates shall be posted in the Office of the City Clerk; and be it

FURTHER RESOLVED: That pursuant to California Elections Code section 10002, the City Council hereby requests that the Alameda County Board of Supervisors permit the Alameda County Registrar of Voters to render all necessary services to the City relating to the conduct of the Special Municipal Election; and be it

FURTHER RESOLVED: That the Council hereby authorizes and directs the City Clerk to forward certified copies of this Resolution to the Alameda County Board of Supervisors and the Alameda County Registrar of Voters at least 88 days prior to the April 15, 2025 Special Municipal Election.

IN COUNCIL, OAKLAND, CALIFORNIA,

JAN 13 2025

PASSED BY THE FOLLOWING VOTE:

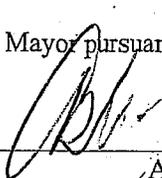
AYES - BROWN, FIFE, HOUSTON, KAPLAN, RAMACHANDRAN, UNGER, AND
PRESIDENT PRO TEMPORE GALLO - 7

NOES -

ABSENT - COUNCIL PRESIDENT JENKINS (serving as Mayor pursuant to Charter Section 303)

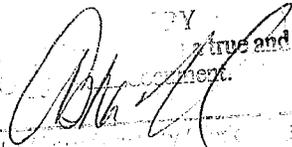
ABSTENTION -

ATTEST: _____


ASHA REED

City Clerk and Clerk of the Council of the
City of Oakland, California

3394337v2/SW

BY _____
true and authentic
document.
 1/16/25

2015 JAN 13 AM 7:48

APPROVED AS TO FORM AND LEGALITY

Barbara J. Parker

CITY ATTORNEY'S OFFICE

CITY CLERK

OAKLAND CITY COUNCIL

13833

ORDINANCE NO. _____ C.M.S.

INTRODUCED BY COUNCIL PRESIDENT NIKKI FORTUNATO BAS AND COUNCILMEMBERS KEVIN JENKINS, REBECCA KAPLAN, AND TREVA REID

ORDINANCE 1) SUBMITTING TO THE VOTERS AT A SPECIAL ELECTION TO BE HELD ON APRIL 15, 2025, A PROPOSED ORDINANCE TO IMPOSE A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION; 2) REQUESTING CONSOLIDATION OF THE ELECTION WITH ALL SPECIAL MUNICIPAL ELECTIONS TO BE HELD IN THE CITY OF OAKLAND ON APRIL 15, 2025; AND 3) DIRECTING THE CITY CLERK TO TAKE ANY AND ALL ACTIONS NECESSARY UNDER LAW TO PREPARE FOR AND CONDUCT THE APRIL 15, 2025 SPECIAL MUNICIPAL ELECTION

WHEREAS, under the "Transactions and Use Tax Law," Part 1.6 of Division 2 of the Revenue and Taxation Code, the City may adopt a transactions and use tax to be imposed within the City; and

WHEREAS, under the limitation in section 7251.1 of the Revenue and Taxation Code, the City may adopt a transactions and use tax with a tax rate of up to 0.5%; and

WHEREAS, Oakland City Charter section 1103 provides that all elections and procedures related thereto shall be in accordance with the applicable provisions of state law, except as otherwise may be provided by ordinance or the City Charter; and

WHEREAS, Oakland Municipal Code section 3.08.010 provides that except as may be otherwise provided in Chapter 3.08 all city elections and all procedures relating thereto shall be, where practicable, in accordance with the applicable provisions of state law relating to elections in general law cities; and

WHEREAS, by separate resolution, the City Council will call a special municipal election to be held on April 15, 2025 for the purposes of filling a vacancy in the office of the Mayor and the office of the District 2 Councilmember; and

[Signature]
Office of the City Clerk
1/16/25
Date

WHEREAS, California Elections Code sections 10400 through 10403 provide that two or more municipal elections called by the same body may be consolidated upon an order by the county board of supervisors if the local body submits to the county legislation that requests consolidation of the elections

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF OAKLAND DOES ORDAIN AS FOLLOWS:

SECTION 1. That the Oakland City Council finds and determines the forgoing recitals are true and correct and hereby adopts and incorporates them into this Ordinance.

SECTION 2. That the Oakland City Council does hereby call for a special election on April 15, 2025 and submits to the voters at the election an Ordinance that reads as follows:

Be it ordained by the People of the City of Oakland:

That a new chapter 4.26 is added to the Oakland Municipal Code to read as follows:

4.26.010. TITLE. This ordinance shall be known as the City of Oakland Transactions and Use Tax Ordinance. The city of Oakland hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

4.26.020. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance. For purposes of Revenue and Taxation Code section 7265, this ordinance shall be considered adopted on the date of the election in which it is approved by the qualified voters of the City.

4.26.030. PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the

California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

4.26.040. CONTRACT WITH STATE. Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

4.26.050. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 0.5% 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.

4.26.060. PLACE OF SALE. For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

4.26.070. USE TAX RATE. An 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 this ordinance for storage, use or other consumption in said territory at the rate of 0.5% 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.

4.26.080. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

4.26.090. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

4.26.100. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

4.26.110. EXEMPTIONS AND EXCLUSIONS.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with

respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

4.26.120. AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

4.26.130. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

4.26.140. SEVERABILITY. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

4.26.150. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

4.26.160. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire ten years after the Operative Date.

SECTION 3. This ordinance shall become effective immediately on final adoption if it receives six or more affirmative votes; otherwise it shall become effective upon the seventh day after final adoption

SECTION 4. That each ballot used at said election shall have printed therein, in addition to any other matter required by law, the following:

Measure ____. Shall the measure providing funding to help maintain City of Oakland programs, services, and facilities such as public safety and police services; neighborhood crime prevention; fire protection; pothole and road repaving; shelter and housing for individuals and families experiencing homelessness; library and recreation services; playground and park maintenance; youth, senior, and cultural programs; by enacting a half-cent (.5%) transaction (sales) and use tax for 10 years, providing approximately \$29,800,000 annually for general government use be adopted?	Yes	
	No	

SECTION 5. That the City Council hereby authorizes and directs the City Clerk of the City of Oakland (the "City Clerk") at least 88 days prior to the special election to file with the Alameda County Clerk certified copies of this Ordinance.

SECTION 6. That the City Council does hereby request that the Board of Supervisors of Alameda County include on the ballots and sample ballots the measure language to be voted on by the voters of the City of Oakland.

SECTION 7. That the City Council does hereby request that the Registrar of Voters of the County of Alameda perform necessary services in connection with said election.

SECTION 8. The City Council does hereby request that the Board of Supervisors of Alameda County order the consolidation of the City of Oakland Special Municipal Elections to be held on Tuesday, April 15, 2025.

SECTION 9. That the consolidated Municipal Election shall be held and conducted in the manner required in Section 10418 of the California Elections Code.

SECTION 10. That the City Attorney, in accord with the City Attorney's powers and duties is hereby authorized to insert the final ballot question into this Ordinance after adoption by the Council so that the ballot question constitutes a true and impartial synopsis of the final proposed measure; and to make any changes to the texts of the measure as described herein to conform to any legal requirements or requirements of the County Registrar or the California Department of Tax and Fee Administration.

SECTION 11. That the City Clerk is hereby directed to cause the posting, publication, and printing of notices, pursuant to the requirements of the Charter of the City of Oakland, Chapter

3.08 of the Oakland Municipal Code, the California Government Code, and the California Elections Code.

SECTION 12. That in accordance with the Elections Code and the Oakland Municipal Code, the City Clerk shall fix and determine a date for submission of arguments for or against said proposed Ordinance and rebuttals and said date shall be posted in the Office of the City Clerk.

SECTION 13. That the City Clerk and City Administrator are hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the special election and appropriate all monies necessary for the City Administrator and City Clerk to prepare and conduct the special election.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE: **JAN - 9 2025**

AYES – BROWN, FIFE, HOUSTON, KAPLAN, RAMACHANDRAN, UNGER
PRESIDENT PRO TEMPORE GALLO - 7

NOES –

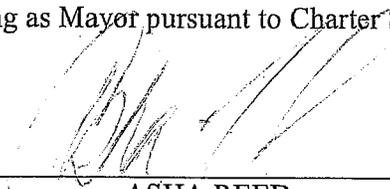
ABSENT – COUNCIL PRESIDENT JENKINS (serving as Mayor pursuant to Charter Section 303)

ABSTENTION –

Introduction Date

DEC 16 2024

ATTEST: _____


ASHA REED
City Clerk and Clerk of the Council of the
City of Oakland, California

Date of Attestation: January 13, 2025

CITY ATTORNEY'S BALLOT TITLE AND SUMMARY OF MEASURE _____

TITLE: A Proposed Ordinance Imposing A 0.5% (One-Half Percent) General Transactions And Use (Sales) Tax In The City of Oakland For Ten Years

CITY ATTORNEY'S SUMMARY OF MEASURE _____

This measure would amend the Oakland Municipal Code to add Chapter 4.26, "the City of Oakland Transactions and Use Tax Ordinance," and impose a 0.5% (one-half percent) transactions and use tax in the City of Oakland ("City" or "Oakland") for ten years.

Although these types of taxes are called "transactions and use" taxes, they are commonly referred to as sales taxes, which are "added on" and administered in tandem with sales and use taxes on taxable items. This tax would be imposed on the sale or use of tangible personal property in the City. Certain exemptions and exclusions are detailed in the measure. The California Department of Tax and Fee Administration would administer the tax.

The current sales tax rate in Oakland is 10.25%. This measure would add a 0.5% (one-half percent) transactions and use tax, increasing the total sales tax rate in Oakland to 10.75%. The proposed measure is expected to generate an additional estimated \$29,800,000 in City revenues annually until the tax terminates after ten years.

As a general tax, any revenues raised from this measure will be placed in the City's General Fund and may be used for any lawful government purpose.

This measure was placed on the ballot by the Oakland City Council. This measure will take effect only if a majority (greater than 50%) of voters voting on the measure vote "Yes."

Ryan Richardson
Oakland City Attorney

CITY ATTORNEY'S IMPARTIAL LEGAL ANALYSIS OF MEASURE _____

This measure would amend the Oakland Municipal Code to add Chapter 4.26, "the City of Oakland Transactions and Use Tax Ordinance," and impose a 0.5% (one-half percent) transactions and use tax in the City of Oakland ("City" or "Oakland") for ten years.

Although these types of taxes are called "transactions and use" taxes, they are commonly referred to as sales taxes, which are "added on" and administered in tandem with sales and use taxes on taxable items. The current sales tax rate in Oakland is 10.25%, which represents statewide and other regional taxes. The City does not currently have a local transactions and use tax; this measure would add a 0.5% (one-half percent) transactions and use tax, increasing the total sales tax rate in Oakland to 10.75%.

The tax would be imposed on the sale or use of tangible personal property in the City. Certain exemptions and exclusions are detailed in the measure. Retailers collect the tax at the time of sale and remit the funds to the California Department of Tax and Fee Administration, which administers the tax.

The proposed measure is expected to generate an additional estimated \$29,800,000 in City revenues annually until the tax terminates after ten years. As a general tax, the measure does not restrict the funds to any specific purposes, and revenues raised from the measure will be placed in the City's General Fund. The City may use the funds for any lawful governmental purposes and priorities, such as public safety and police services; neighborhood crime prevention; fire protection; pothole and road repaving; shelter and housing for individuals and families experiencing homelessness; library and recreation services; playground and park maintenance; youth, senior, and cultural programs; and other municipal services.

This measure was placed on the ballot by the Oakland City Council. This measure will take effect only if a majority (greater than 50%) of voters voting on the measure vote "Yes."



Ryan Richardson
Oakland City Attorney

2025 JAN 16 PM 1:17
FILED
OFFICE OF THE CITY CLERK
OAKLAND
②

CITY AUDITOR'S IMPARTIAL FINANCIAL ANALYSIS OF MEASURE

BALLOT TITLE:

City of Oakland Transactions and Use Tax Ordinance

BALLOT SUMMARY:

This ballot measure proposes a half-cent (.5 percent) increase on retail transactions and use tax with some specific exemptions. If passed, the tax increase will be administered and collected by the California Department of Tax and Fee Administration (CDTFA) and will be effective for a period of 10 years.

FISCAL IMPACT:

If passed, Oakland consumers' sales and use taxes would increase by 0.5 percent to 10.75 percent from the current 10.25 percent on retail and use tax transactions.

Based on current consumer trends, if the measure passes, it will generate an estimated \$30.2 million in additional tax revenue for the City in the first year. Costs include a one-time preparatory fee estimated to be \$40,000 and an annual administrative fee of approximately \$233,000 from CDTFA. Additionally, the City will incur an annual fee of approximately \$12,000 to recover the additional revenue due. Accounting for these annual fees, the City would net approximately \$29.97 million in additional revenue after the first year.

Estimated additional revenue to be collected	\$30,200,000
One-time preparatory cost charged to City	\$40,000
Annual charges based on taxes collected	
CDTFA annual administration fee	\$233,000
Annual consultant cost (to recover additional revenue)	\$12,000
Net annual additional revenue in the first year	\$29,977,000

The impact of this measure on consumer behavior and other economic variables is beyond the scope of this analysis.

Information in our independent analysis represents the best information available at the time of this analysis.

MICHAEL C. HOUSTON
City Auditor