

IMPARTIAL ANALYSIS BY COUNTY COUNSEL

COUNTY OF LASSEN MEASURE “V”

Measure V proposes to impose a 1% Transactions and Use tax on qualifying transactions occurring in the unincorporated areas of Lassen County.

The tax would not be imposed on transactions occurring wholly within the City of Susanville. This measure does not increase the existing City of Susanville sales tax.

The proceeds of the proposed transactions and use tax of 1% could only be used for public safety which is defined in the proposed ordinance as follows: Lassen County Sheriff, Fire, Lassen County Office of Emergency Services, Lassen County Probation, Lassen County District Attorney and Lassen County Code Enforcement services, including, but not limited to, the wages, salaries, benefits, training and equipment for personnel and public safety communications needs. The funds generated from this proposed tax will be held in a separate unit, reserved for public safety uses only.

This proposed transactions tax will be imposed at a rate of 1% of gross receipts of all retailers selling tangible personal property at retail in the unincorporated area of Lassen County. The place of business of the retailer will largely serve as the determinative factor with regard to application of the 1% tax with a few exceptions set forth in the ordinance, including, but not limited to tangible personal property delivered by the retailer to an out-of-state destination or out-of-state common carrier.

The proposed excise tax will be imposed at a rate of 1% of the sales price of the personal property purchased from any retailer for the storage, use or consumption of tangible personal property in the unincorporated area of Lassen County.

There are several exemptions from this tax set forth in the ordinance and state law. They are too voluminous to list here.

A “yes” vote will result in passage of the proposed ordinance imposing a 1% Transactions and Use tax on qualifying transactions occurring within the unincorporated areas of Lassen County, the proceeds of which can only be used for public safety.

A “no” vote will result in rejection of the proposed ordinance, and no transactions and use tax would be imposed for use for public safety pursuant to this proposed measure.

This measure is placed on the ballot by Board of Supervisors of the County of Lassen and requires passage by a 2/3 majority of voters.

This Impartial Analysis is hereby submitted to the Elections Officials in conformance with Section 9280 of the Elections Code of the State of California.

Dated: August 12, 2024

_____/s/_____

Amanda Uhrhammer
County Counsel-Lassen County

The above statement is an impartial analysis of Measure “V”. If you desire a copy of the full text of the measure, please call the County Clerk at (530) 251-8217 and a copy will be mailed to you at no cost. You may also view the full text of Measure “V” at www.lassencounty.org.