



**ELECTION BULLETIN #14**

**December 13, 2019**

**Office of the City Clerk**

## **San Dimas Essential Services Preservation Measure**

### **IMPARTIAL ANALYSIS**

The San Dimas Essential Services Preservation Measure (the “Measure”), if approved by the voters at the March 3, 2020 general municipal election, would add a new Chapter 3.22 to the City of San Dimas’s Municipal Code, imposing a three quarters of a cent per dollar (0.75%) transactions and use tax (i.e., sales tax) for City general fund purposes.

Specifically, the Measure places a tax of 0.75% upon retailers’ gross receipts from the retail sale of most tangible personal property sold within the City, and an excise tax upon the storage, use or other consumption of tangible personal property purchased from any retailer for storage, use or other consumption within the City at a rate of 0.75% of the sales price of the property, where “sales price” includes delivery charges subject to State sales or use tax, regardless of delivery destination.

It is estimated that revenues from this tax will generate approximately \$4,700,000 annually for the funding of general City services. Funds generated by the proposed tax would be placed in the City’s general fund, are not restricted, and may be used for any City general fund purposes, including, without limitation, maintaining and improving:

- Neighborhood sheriff patrols,
- Emergency response times,
- Crime and vandalism prevention,
- Street improvements and traffic flow,
- Community and recreational services,
- Park services,
- Water quality,
- Cleanliness and safety of public areas.

The Measure was placed on the ballot by the San Dimas City Council and includes provisions for annual financial audits.

Food purchased as groceries and prescription medication will not be taxed under this measure. Visitors to San Dimas will bear part of the tax burden imposed by their local activities and thus contribute to the City’s ability to maintain general public services they use while visiting. Residents and other purchasers of goods in the City will also be subject to the tax. The specific retail sales and uses subject to the tax would be determined under the regulations of the California Department of Tax and Fee Administration (“CDTFA”) and the tax would be administered by the CDTFA under contract with the City of San Dimas.

A "YES" vote is a vote to approve a 0.75% retail transactions and use general tax. A "NO" vote is a vote against a 0.75% retail transactions and use general tax. The transactions and use tax proposed by the Measure would take effect only if it receives a majority "YES" vote at the March 3, 2020, general election.

**The above statement is an impartial analysis of the San Dimas Essential Services Preservation Measure. If you desire a copy of the Measure, please call the elections official's office (City Clerk) at (909) 394-6216 and a copy will be mailed at no cost to you.**

Dated: December 13, 2019

A handwritten signature in blue ink, appearing to read "Jeff Malawy".

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Jeff M. Malawy, City Attorney  
City of San Dimas