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California Voters Will Decide Hundreds of Tax and Bond Measures.

We Californians cough up about \$250 billion in state and local taxes each year, one of the nation's highest tax burdens at 12-plus percent of our personal incomes.

Nevertheless, it will get a bit heavier if the state's voters embrace the hundreds of state and local tax measures on their Nov. 8 ballots.

The biggest, by far, is Proposition 55, which would extend temporary tax hikes on the highest-income Californians for an additional 12 years, generating as much as \$9 billion a year for schools and health services for the poor and sponsored, not surprisingly, by those with direct interests in spending the money.

Gov. Jerry Brown persuaded voters in 2012 to impose the surtaxes and a small sales tax hike to bail out the deficit-ridden state budget and promised they would be temporary.

Brown remains silent on efforts by unions and health care providers to extend them, and polls indicate Proposition 55 is favored, especially since there is no well-financed opposition.

Proposition 56, which would increase cigarette taxes, is another likely winner, polls say.

Both encompass a political axiom – cited by Brown, in fact – that taxes most acceptable to voters are those they don't pay. Only a few hundred thousand Californians would pay the extra income taxes – unless they decamp for Nevada or some other tax haven – and scarcely one in seven Californians smokes.

If the saying, "Don't tax you, don't tax me, tax the fellow behind the tree," prevails in state-level proposals, it's a different story on local tax measures, which would mostly affect voters themselves.

On Tuesday, the California Taxpayers Association released a lengthy report on 228 local tax measures and another 193 local bond measures, totaling \$32 billion, that would require property tax increases to service. Tax or bond measures will be on the ballot in 50 of the state's 58 counties.

Cumulatively, Cal-Tax says, the local tax measures would generate more than \$3 billion a year, a roughly 3 percent increase in the approximately \$100 billion in local taxes now levied.

More than two-thirds of the new revenue would be sales taxes, Cal-Tax calculated, which means they would be paid by everyone buying taxable goods in the city or county seeking voter approval. In some, they would push state and local sales taxes to or even beyond the 10 percent mark.

Other proposals include parcel taxes (a form of property tax), utility user taxes, hotel taxes and, interestingly, 37 measures to tax marijuana sales.

To persuade voters to approve new taxes on themselves, local governments are pitching

improvements in local streets and roads, transit services, libraries and police and fire protection – in other words, the most popular services that governments provide.

An unspoken factor, however, is that many of the proposed taxes that purport to improve public safety are actually needed to satisfy rapidly increasing demands of pension funds, particularly the California Public Employees' Retirement System, for more "contributions" to cover pension costs not being met by moribund trust fund earnings.

THE SACRAMENTO BEE

BY DAN WALTERS
dwalters@sacbee.com

SEPTEMBER 20, 2016

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