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[Howard Jarvis Taxpayers Association v. Bay Area Toll Authority](#)

Court of Appeal, First District, Division 2, California - June 29, 2020 - Cal.Rptr.3d - 2020 WL 3496798 - 20 Cal. Daily Op. Serv. 6366

Taxpayers brought action against regional transportation commission, regional toll authority, and state legislature to challenge the validity regional ballot measure increasing tolls on area state-owned bridges, which was a ballot measure that received a simple majority of votes in the legislature and at the election but not, as taxpayers alleged was required by the state constitution, a two-thirds majority in both houses of the legislature and at the election.

The Superior Court entered judgment on the pleadings for regional transportation commission, regional toll authority, and state legislature. Taxpayers appealed.

The Court of Appeal held that:

- Toll increase was imposed by state legislature and not by regional transportation authority, and
- Toll increase was a charge imposed for entrance to or use of state property.

Increase in tolls to cross region's state-owned bridges, which was increase approved by simple majority of voters at election pursuant to bill passed by state legislature, was imposed by state legislature and not by regional transportation authority, as was relevant to determining, pursuant to state constitution, what kind of majorities needed to approve increase in state legislature and at election, assuming that increase was a "tax" as defined by state constitution's provision on tax increases; legislative bill at issue required boards of supervisors in region's counties to call a special election, bill required imposition of a toll increase of up to three dollars, subject to voter approval, and bill specified in great detail the uses to which the resulting revenue would be put.

Increase in region's tolls to cross state-owned bridges, which was an increase approved by simple majority of voters at election called pursuant to bill passed by the state legislature, was a charge imposed for entrance to or use of state property, and thus it was not a "tax" as defined by state constitution's provision on majorities required for tax increases, despite argument that funds resulting from toll increase were to be used for improvements to public transit and other programs unrelated to crossing the bridges.