

**CITY OF FORT BRAGG  
FULL TEXT OF MEASURE T**

**AN ORDINANCE OF THE CITY OF FORT BRAGG ADDING CHAPTER 3.09 TO THE CITY'S MUNICIPAL CODE TO IMPOSE A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

**WHEREAS**, pursuant to California Revenue and Taxation Code Sections 7285.9, the City of Fort Bragg (the "City") has the authority to levy a transactions and use; and

**WHEREAS**, the People and the City Council desire to levy a new transactions and use tax to be administered by the California Department of Tax and Fee Administration.

**NOW, THEREFORE, THE PEOPLE AND THE CITY COUNCIL OF THE CITY OF FORT BRAGG DO HEREBY ORDAIN AS FOLLOWS:**

**SECTION I: Amendment.** Chapter 3.09 (Transactions and Use Tax of 2024) of Title 3 (Revenue and Finance) is hereby added to the Municipal Code to read as follows:

**"Section 3.09.005. Title.**

This chapter shall be known as the City of Fort Bragg Public Safety, Workforce Housing, and Essential Services Ordinance of 2024. The City of Fort Bragg hereinafter shall be called "City." This chapter shall be applicable in the incorporated territory of the City.

**Section 3.09.010 Operative Date**

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this chapter, the date of such adoption being as set forth at the bottom of the voter-approved ordinance adding this chapter to this code.

**Section 3.09.20 Purpose.**

This chapter 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 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.

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**Section 3.09.030 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 the transactions and use tax imposed by this chapter; 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.

**Section 3.09.040 Imposition of 0.375% Transactions Tax**

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 0.375% 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 Chapter.

**Section 3.09.050 Place of Sale**

For the purposes of this chapter, 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.

**Section 3.09.060 Imposition of 0.375% Use Tax**

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 chapter for storage, use or other consumption in said territory at the rate of 0.375% 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.

**Section 3.09.070 Adoption of Provisions of State Law**

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all 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 chapter as though fully set forth herein.

**Section 3.09.080 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 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 Chapter.

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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.

**Section 3.09.090 Permit Not Required**

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

**Section 3.09.100 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, 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

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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 chapter.

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 chapter.

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 chapter, 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 chapter.

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 chapter.

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.

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D. Any person subject to use tax under this chapter 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.

**Section 3.09.120 Amendments**

All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent to 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 chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

**Section 3.09.130 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, or against any officer of the State or the City, to prevent or enjoin the collection under this chapter, 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.

**Section 3.09.140 Use of Tax Proceeds**

Proceeds of the tax imposed by this chapter shall be deposited in the general fund of the City and shall be available for any lawful purpose. Once deposited, such proceeds shall be audited as part of City's annual independent audit of the general fund and shall be accounted for in the City's Consolidated Annual Financial Report."

**SECTION II: 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.

**SECTION V: Election Required.** This Ordinance shall not become operative unless and until it is approved by the voters at the November 5, 2024 General Municipal Election.

**SECTION VI: Amendment.** This Ordinance may be amended by the City Council. However, no such amendment can increase the rate of the tax imposed by this ordinance or make a change that is inconsistent with the laws of the State that govern transactions and use taxes.

**SECTION VII: Effective Date.** This Ordinance relates to the levying and collecting of an transactions and use tax and shall take effect immediately.

**IMPARTIAL ANALYSIS  
CITY ATTORNEYS' IMPARTIAL ANALYSIS OF MEASURE T  
CITY OF FORT BRAGG**

Measure T, has been placed on the ballot by the City Council of the City of Fort Bragg seeking voter approval of an ordinance imposing a 0.375% transactions and use tax.

Transactions and use taxes are commonly called "local sales taxes" because they are generally collected along with California "sales taxes."

A 0.375% tax is commonly called a "3/8c tax" because the tax is 3/8c for each dollar spent on a taxable transaction. At this rate, the tax on a \$10.00 taxable purchase is 3.75 cents (i.e slightly less than four cents).

The combined rate of all state and local taxes applicable to taxable transactions (sales) in Fort Bragg is currently 8.875%. Of this 8.875%, only 2.0% is imposed by the City of Fort Bragg. The remainder is levied by the state and the county. If Measure T is adopted, the combined rate would be 9.25%.

The proposed tax would apply and be collected as provided by the state law governing transactions and use taxes. The tax would be administered for the City by the California Department of Tax and Fee Administration. Purchases in Fort Bragg that are exempt from the statewide sales tax would also be exempt from the proposed tax. For example, most groceries, prescription drugs and purchases of services would be exempt from the tax.

As a transactions and use tax, the tax on the purchase of a motor vehicle applies based on the location at which the vehicle is first registered, not the location of sale. So, if a Fort Bragg resident purchases, for registration in the City, a car or truck from a seller located outside of the City, that resident would pay the Fort Bragg transactions and use tax to be credited to the City.

The tax would remain in effect until repealed by the voters. It is anticipated to generate approximately \$800,000 annually, which would be deposited in the City's general fund. Tax proceeds will be audited as part of City's annual independent audit of the general fund and be accounted for in the City's Consolidated Annual Financial Report.

This measure was placed on the ballot by the City Council of the City of Fort Bragg.

A YES vote approves the measure and approves the proposed local sales tax.

A NO vote rejects the measure and rejects the proposed local sales tax.

The above statement is an impartial analysis of Measure T. If you desire a copy of the measure, please call the elections official's office at (707) 961-2823 and a copy will be mailed at no cost to you.

s/ Baron Bettenhausen  
Baron Bettenhausen, City Attorney

**ARGUMENT IN FAVOR OF  
MEASURE T**

**Vote YES on T and U** - Keep Fort Bragg safe in ANY emergency!

Did you know Fort Bragg keeps losing our police officers to other communities? **YES on T** maintains 911 emergency response for fires and medical emergencies, and allows us to attract and retain experienced police officers.

Earthquakes and other natural disasters are inevitable in Fort Bragg. Our residents and families risk being isolated or overlooked for people in larger communities during a catastrophe. Measure T helps Fort Bragg prepare for these disasters, and keeps residents safe and connected to neighboring cities and emergency responders.

We all love living in Fort Bragg because of its small town character, quality of life, and natural environment. **YES on T** keeps OUR money local for LOCAL needs, including funding programs that directly provide affordable housing.

Every resident and family needs the services provided by Fort Bragg: road and park maintenance, recreation programs, and police and fire protection – but our City needs a reliable source of funding. *Every dime of Measure T funding stays LOCAL and not a penny can be taken by the State!*

**Here's what YOUR YES on T vote does:**

- Maintains Fire Protection and 911 Emergency Medical Response
- Maintains Police Officers to Investigate Crimes
- Prepares for Natural Disasters
- Funds Affordable Housing Programs

Here's what Measure T WON'T DO:

- Measure T is NOT a tax on your home or property.
- Measure T is NOT applied to prescription medicine or food purchased as groceries.

Measure U, also on your ballot, is a separate measure – a tourist tax to reduce the impacts of tourism on residents.

All Measure T and U money is subject to independent financial audits and public disclosure of all spending. All money stays in Fort Bragg and cannot be taken by Sacramento politicians.

**Vote YES on Measures T and U – keep Fort Bragg Safe!**

s/Cas Smith  
Cas Smith, NCP Owner

s/Padraic Ferris  
Padraic Ferris, Sgt. FBPD

s/Dave Turner  
Dave Turner, Fort Bragg Native, Business Owner

s/Justin Celeri  
Justin Celeri, FBFD President

**REBUTTAL TO ARGUMENT IN FAVOR OF  
MEASURE T**

Once again, we are being flooded with catchy buzzwords in order to deceive us into voting for this new tax. Let's be crystal clear, the Yes on T argument is misleading and the tax would do absolutely nothing to fund services mentioned in their argument.

First off, this is a general tax. What does that mean? It means that the funds raised for this measure can be used in any way the city council sees fit regardless of what they claim it's intended for. Mentions of fire protection, 911 emergency response, and affordable housing are merely meaningless buzzwords to trick you into voting for this new tax. No city tax dollars currently fund "programs that directly provide affordable housing" nor are there plans to do so. This is just fluff to mislead us about what this new tax will actually do.

Here's the true justification behind this new tax request: the city ran us into a projected deficit and cannot afford rising employee pension costs, which they are legally obligated to fund. They got caught flat-footed spiraling from years of fiscal mismanagement, and they now desperately seek money from anywhere they can get it in order to close the deficit they created.

We cannot give the city more blank checks every time they mismanage the taxes we already provide, especially when they insult us using duplicitous tactics and misrepresenting what the tax is for and how it will be used.

**Vote No on Measure T**

Just Say No to Fort Bragg's Tax Addiction  
s/David Childs  
David Childs, Founder

**ARGUMENT AGAINST  
MEASURE T**

The City of Fort Bragg is again begging residents to bail them out rather than fix their continued fiscal incompetence. While the programs they allege this measure would benefit are certainly noble, don't be fooled. If approved, this funding will do little more than backfill the projected budget deficits due to the growing pension debts. For many years, the city has spent frivolously on pet projects, feel-good measures, and expensive contractors at the expense of addressing basic safety and general maintenance needs.

Rather than spend more efficiently or make cuts to outdated or non-vital programs, the city would rather tap struggling local residents through increased taxes we can't afford. At least 60% of the revenue estimated from this tax increase is expected to come from locals rather than tourists. With gas and grocery expenses being what they are, our residents can't afford yet another financial needle being poked into our tired and already depleted financial veins.

Our city has turned reckless spending into a full-blown addiction. If this measure is approved, we will only be further enabling this unhealthy addiction. The only way to successfully treat an addict is to set clear rules and boundaries, and to not cave when they come begging to you for just one more dose. You cannot take them at their word when they say things like "we will do better" when they have a track record that says otherwise.

The city has long been in denial of its fiscal mismanagement. It is time for us to finally put our foot down and draw a line in the sand by voting "**No**" on **Measure T** to remind the city that the onus is on them to fix their own underlying issues before picking our pockets and crawling back to us for more bailouts.

Just Say No to Fort Bragg's Tax Addiction.  
s/David Childs  
David Childs, Founder

**REBUTTAL TO ARGUMENT AGAINST  
MEASURE T**

In a natural disaster, will Fort Bragg get priority for emergency help? No!

Vote YES on "T": **Ensure Fort Bragg is financially stable and self-reliant in any emergency!**

We all know our city will come second to larger communities during a catastrophe. Measure U helps Fort Bragg prepare for these disasters. Better yet, **three-quarters of Measure T funding will be paid for by tourist and out-of-towners visiting our City.**

**Shouldn't tourists and visitors to Fort Bragg pay for their use of our streets and 911 services?**

If you are tired of Sacramento politicians taking money from cities like ours and balancing their budget on our backs, vote YES on T. *Every dime of Measure T funding stays LOCAL – not a penny can be taken by the County or State!*

Housing in Fort Bragg is too expensive for seniors, young adults, and those wanting to work in our city. **Vote YES on T** – support programs that provide affordable housing.

Fort Bragg's local economy has changed dramatically over the past few decades. **YES on T** provides our local businesses with the additional support to adjust to these changes, provide good-paying local jobs, goods and services locally.

Again, all Measure T money is subject to independent financial audits and public disclosure of all spending.

**Join Fort Bragg police officers, firefighters, and small business owners – vote YES on T.**

s/Justin Celeri  
Justin Celeri, FBVFD President

s/Padraig Ferris  
Padraig Ferris, FB Police Association