

**CITY OF DIXON**  
**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "J"**  
**1% TRANSACTIONS AND USE TAX (KNOWN AS "SALES TAX")**

Transaction and Use Taxes, also known as "sales taxes," are taxes imposed on the sale of tangible goods at the retail level, which local agencies are authorized to impose under section 7285.9 of the Revenue and Taxation Code. Sales taxes do not apply to many foods and groceries, prescription medicine, utilities, or payment for services.

Under the California Constitution, local governments may vote to levy a new sales tax, subject to approval by the voters at an election. While revenues from most sales taxes are divided among state and local government, revenues from a new local sales tax approved by the voters remain in the local jurisdiction, such as the City of Dixon, and are not shared with the State or the County.

On July 25, 2024, the City Council unanimously voted to place Measure J on the ballot for the November 5, 2024, general municipal election. If approved by a majority of City of Dixon voters (50% + 1), this measure would authorize an additional 1% sales tax within the City of Dixon. The City of Dixon currently has a 7.375% sales tax rate. If the measure passes, the new sales tax rate would be 8.375%. This sales tax is a "general tax," meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, service, or improvement.

According to the City Council, the new tax is proposed to maintain the City's long-term financial stability and necessary funding for public services. It is estimated that the proposed sales tax will provide an additional Three Million Dollars (\$3,000,000) in annual local funding. The funds are proposed to be used on public services including 911 emergency response times; fire/paramedic protection; retaining/attracting firefighters, paramedics, and police; preventing crime; providing safe routes to school; keeping public spaces safe/clean; attracting/retaining local businesses; and repairing streets and potholes.

The measure would also require an annual audit and disclosure report. The annual disclosure report is required to be posted to the City's website and describe the revenues and expenditures from the sales tax collections.

If Measure J passes, the change in the sales tax rate would take effect no earlier than January 2025. The 1% sales tax increase would remain in effect until ended by Dixon voters at an election. The tax would be collected in the same manner as existing sales taxes.

A "yes" vote on Measure J will authorize the 1% sales tax.

A "no" vote on Measure J will not authorize the 1% sales tax.

The above statement is an impartial analysis of Measure J written by the City Attorney for the City of Dixon. If you desire a copy of the measure, please contact the City Clerk's Office at (707) 678-7000 or [lruiz@cityofdixon.us](mailto:lruiz@cityofdixon.us) and a copy can be mailed at no cost to you.

/s/

Douglas White  
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