

**CITY OF RICHMOND**  
**CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE U**

California Election Code Section 9280 requires the City Attorney to prepare an analysis of any proposed City ballot measure, showing the effect of the measure on existing law and describing the operation of the measure.

*Current Tax Allocation/Proposed Measure*

Currently, the combined state, local and district sales tax rate in the City of Richmond ("City") is 9%. This tax rate includes the local sales tax of 0.50% that the City currently levies within its borders. The remainder of the current sales tax rate in the City consists of the combined state and local tax rate of 7.5%, along with taxes imposed by the Contra Costa Transportation Authority (0.50%), and BART (0.50%).

Measure U has been placed on the ballot by the City Council. Measure U would increase the sales tax by .5% effective April 1, 2015, resulting in a sales tax rate of 9.5% in the City. The revenues from this increased rate would only go to the City and not the State, County, Transportation Authority or BART.

*General Revenue for All City Services*

The revenue from this sales tax would be deposited in the City's general fund. It could be used for any legal municipal purpose, including public safety, public health and wellness programs, city youth programs, street paving, and any other City program and service.

*Administration*

The existing sales tax is levied on the sale or use of tangible personal property sold at retail, with some exceptions. Retailers collect the tax and forward it to the State Board of Equalization to allocate. The additional amount would be collected in the same way.

*Effect of Measure*

Measure U would add an ordinance to the Richmond Municipal Code to impose the sales tax increase. A "Yes" vote is a vote to approve the additional half-cent sales tax. A "No" vote is a vote against the tax increase. If the Measure receives a majority of "Yes" votes, it will be approved.

Respectfully submitted,

Bruce Reed Goodmiller, City Attorney

THE ABOVE STATEMENT IS AN IMPARTIAL ANALYSIS OF MEASURE U.  
IF YOU DESIRE A COPY OF THE MEASURE, PLEASE CALL THE RICHMOND  
CITY CLERK'S OFFICE AT 510-620-6509 AND A COPY WILL BE MAILED AT  
NO COST TO YOU.