

## County Counsel's Title & Summary

### **IMPROVED AND ENHANCED LOCAL FIRE PROTECTION, PARAMEDIC SERVICES, AND DISASTER RESPONSE INITIATIVE AND SALES TAX**

The "Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Transactions and Use Tax Ordinance" ("Initiative") would impose a transactions and use tax ("sales tax") at the rate of one-half of one percent (0.50%) on the sale and use of tangible personal property within Sonoma County, including both incorporated and unincorporated areas. The tax would provide revenue to supplement existing funding for wildfire prevention and preparedness, paramedic services, and emergency and disaster response. The Initiative would also increase the County's appropriations limit for the maximum four-year period permitted by law to allow for the use of all proceeds raised by the proposed tax. Proceeds from the tax would be received by the County of Sonoma Auditor-Controller-Treasurer-Tax Collector and would be placed in a special fund, designated as the "Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Transactions and Use Tax Account" ("Fund").

The Fund would be allocated to the 31 agencies specified in Section 12-66(D) of the Initiative to provide sustainable funding for effective and efficient regional fire response and preparedness services throughout Sonoma County. Each recipient agency could only spend the tax proceeds for the purposes authorized by the Expenditure Plan set forth in Section 12-66 of the Initiative. The Expenditure Plan provides for investment in six program categories, including, but not limited to: wildfire prevention, preparedness, emergency response, and vegetation management; recruitment and retention of local firefighters; updates to essential equipment and facilities; transfer of funds among designated local agencies or entities; implementation costs; and countywide expenditures, as more fully described in the Expenditure Plan.

The Initiative requires the Sonoma County Board of Supervisors establish an Oversight Committee comprised of 11 appointed members to provide transparency and ensure fiscal accountability. All Committee members must be independent Sonoma County residents, and the Committee may not include active fire chiefs, active fire directors, County of Sonoma employees, or spouses of such individuals. The Initiative further designates the Oversight Committee as the implementing entity and charges the County of Sonoma with the fiduciary duty to administer the tax proceeds in accordance with applicable laws and the Initiative.

Expenditures from the Fund may not be used to supplant any agency's historic funding for the same purposes. The Fund would be subject to an annual independent financial audit of revenues and expenditures, and each recipient agency is required to enter into a funding agreement with the County

before any tax proceeds are distributed to such agency, and each agency receiving tax proceeds from the Initiative must file an annual report with the Oversight Committee detailing the use of such funds during the prior fiscal year, summarizing the positions, equipment, and facilities funded with such revenue, describing specific activities that support fire prevention, and demonstrating compliance with the requirements of the Initiative, as more fully described in Section 12-67(B) of the Initiative. The increase in sales tax would go into effect in the first calendar quarter 110 days after the effective date. The tax would be imposed and collected by merchants in the same manner as the existing state-imposed sales tax.