## **ORDINANCE NO. 2018 - 02**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FOWLER ADDING SECTION 3-5.12, TO CHAPTER 5, OF TITLE 3 OF THE FOWLER MUNICIPAL CODE PERTAINING TO THE IMPOSITION OF AN ADDITIONAL TRANSACTIONS AND USE TAX

WHEREAS, the voters of Fowler qualified for a ballot initiative ("Initiative"), a one percent (1%) sales tax override, to be submitted to the voters of the City at the November 6, 2018 election; and

WHEREAS, should the voters approve the Initiative, the California Department of Tax and Fee Administration ("Department") requires that an ordinance be in place for the collection of that tax; and

WHEREAS, the City Council desires to adopt two ordinances, one codified (reflecting the additional tax rate) and one uncodified (reflecting the additional tax rate and Department requirements), both contingent on the voters approving the Initiative.

NOW, THEREFORE, the City Council of the City of Fowler does hereby ordain as follows:

## Section 1. Codification of Additional Transactions and Use Tax.

Section 3-5.12, of Chapter 5, of Title 3, is hereby added to the Fowler Municipal Code to read as follows:

## Section 3-5.12 - Additional transactions and use tax rate.

Notwithstanding anything in this Chapter 5 to the contrary, effective on April 1, 2019, there shall be existing in the City a Transactions and Use Tax of one percent (1.00%). This tax is in addition to the City's existing sales and use tax as set forth in Chapter 5, of Title 3 of the Fowler Municipal Code. The purpose of this Transactions and Use Tax is to fund general governmental services as set forth in Resolution No. 2413 and uncodified Ordinance No. 2018 - 03, and this tax shall be subject to the provisions of uncodified Ordinance No. 2018 - 03. The voters approved the Transactions and Use Tax at a special election held for that purpose on November 6, 2018, by a majority of the voters.

## Section 2: Effective and Adoption Date; Contingency on Voter Approval.

This ordinance relates to the levying and collecting of City transactions and use taxes and shall take effect immediately after its second reading, but shall have no force or effect, and shall not be sent for publication or considered adopted, unless a majority of the voters approve the Initiative at the November 6, 2018 election.

The foregoing ordinance was introduced at a regular meeting of the City Council held on October 16, 2018, and was adopted at a regular meeting of said Council held on November 6, 2018, by the following vote, to wit:

AYES: Cardenas, Parra, Hammer, Rodriquez

NOES: Kazarian ABSENT:None ABSTAIN:None

David Cardenas, Mayor

ATTEST:

Jeannie Davis, City Clerk

Dated: ///6/18

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