

**TOWN OF CORTE MADERA MEASURE B**

<b>B</b> MEASURE B: The Town of Corte Madera Essential General Services Measure. To maintain essential Town services including but not limited to: current levels of local fire prevention, flood control, streets and potholes, disaster preparedness, safe routes to schools, and senior and youth programs, shall the Town enact a half-cent sales tax for 6 years, requiring a citizen’s oversight committee review and annual examination to ensure funds are spent locally as promised for the benefit of Corte Madera residents?	<b>YES</b>
	<b>NO</b>

**CITY ATTORNEY’S IMPARTIAL ANALYSIS OF MEASURE B**

**PROPOSED ORDINANCE ENACTING A LOCAL TRANSACTION AND USE TAX OF ONE-HALF OF ONE PERCENT (.5%) FOR SIX YEARS**

If adopted by a majority of the voters, this initiative measure will enact legislation (an ordinance) imposing a local transaction and use tax (sales tax) for the purpose of increasing revenues to assist the Town in maintaining its financial viability and maintaining staffing and levels of service within the Town.

The ordinance, if enacted, would increase the sales tax rate by one-half of one percent (.5%) on and after the effective date of the ordinance and would terminate in six (6) years. The funds derived from the sales tax would be placed in the General Fund and may be used for a variety of purposes, including but not limited to maintaining local levels of fire prevention, flood control and senior and youth programs.

The tax is to be imposed on retailers for the selling of tangible personal property at retail and on the storage, use or other consumption in the Town of tangible personal property purchased from any retailer. The proposed ordinance includes certain exemptions and exclusions from the computation of the amount of the transactions and use tax on certain transactions, including those exemptions already applicable under State law.

The ordinance requires the Town Council to appoint a citizen’s oversight committee consisting of members of the public to review and annually report on the receipt of revenue and expenditure of funds from the tax. The committee’s report and recommendations must be a matter of public record.

Since the ordinance does not limit the Town’s use of the revenue from the tax it is a general tax. State law authorizes the Town to implement this ordinance upon its approval by a simple majority of voters who vote on the measure.

s/JEFFREY A. WALTER  
Town Attorney  
Town of Corte Madera

**The above statement is an impartial analysis of the proposed ordinance. If you desire a copy of the ordinance, please call the elections official’s office at 415 927-5085 and a copy will be mailed at no cost to you.**

**ARGUMENT IN FAVOR OF MEASURE B**

Voting YES on B protects our safety and quality of life in Corte Madera WITHOUT increasing property taxes.

**THE ISSUE**

We are fortunate to live in a safe community with great schools, outstanding local services, beautiful surroundings and a high quality of life.

Corte Madera relies on funding from sales taxes paid by anyone who shops here. The recession caused a sharp decrease in sales tax funding used for emergency response, road repair, flood control and other services.

To reduce costs while preserving vital services, the Town cut over 30% of staff, scaled back employee retirement/health benefits, consolidated departments and shared services with neighboring cities. Repair and maintenance of roads, flood control infrastructure, parks/community facilities as well as replacement of equipment/vehicles for fire-fighters/paramedics have been deferred or eliminated. Town reserves are now minimal, leaving Corte Madera vulnerable in an earthquake or disaster.

**THE SOLUTION: MEASURE B**

Voting YES on B will:

- Approve a temporary half-cent sales tax increase (50 cents on a \$100 purchase)
- Provide locally-controlled funding for local needs in Corte Madera – no funds can be taken by the State
- Exempt essential purchases like groceries and medicine
- Keep Corte Madera’s sales tax rate at or below proposed rates in neighboring cities
- Mandate strict fiscal accountability including an Independent Citizens’ Oversight Committee and annual audits
- Require a strict 6-year time limit that cannot be extended without voter approval

Unlike a property tax that places the entire burden on Corte Madera residents, Measure B ensures that anyone who comes to Corte Madera to shop helps pay for local roads and emergency services.

Measure B will protect our top priorities:

- Firefighting/fire prevention
- Rapid emergency medical response times
- Services for children, families and seniors
- Storm drains/flood control
- Road maintenance
- Earthquake/disaster preparedness

Join Corte Madera’s most respected leaders and vote YES on B.

s/DIANE FURST  
Mayor

s/BOB RAVASIO  
Town Council Member

s/JANA HAEHL

Director, Corte Madera Community Foundation,  
former Mayor and Corte Madera Resident for 50 years

s/JOHN H. HOWARD

Citizen of the Year and Member,  
Twin Cities Disaster Preparedness Committee

s/BECKY REED

Former Citizen of the Year,  
Past President of Corte Madera Women's Club and  
Director, Corte Madera Community Foundation

**NO ARGUMENT AGAINST MEASURE B  
WAS SUBMITTED.**

**FULL TEXT OF MEASURE B  
RESOLUTION NO. 28/2013**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF CORTE MADERA CALLING FOR AN ELECTION AND ORDERING THE SUBMISSION OF AN ORDINANCE IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION FOR SIX (6) YEARS, TO THE QUALIFIED VOTERS OF THE TOWN, AND REQUESTING THAT THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN CONSOLIDATE THE ELECTION WITH THE GENERAL ELECTION TO BE HELD ON NOVEMBER 5, 2013 AND ELECTION SERVICES BE PROVIDED BY THE MARIN COUNTY ELECTIONS DEPARTMENT AND SETTING THE BALLOT LANGUAGE**

**WHEREAS**, the Town of Corte Madera continues to face increased demand for, and expenses in providing, essential Town services and facilities that its residents rely on, such as:

- Fire prevention,
- Flood control,
- Streets and potholes,
- Disaster preparedness,
- Safe routes to schools,
- Senior and youth programs; and

**WHEREAS**, without additional revenue, the Town of Corte Madera will be hampered in providing these and other essential Town services; and

**WHEREAS**, Section 7285.9 of the California Revenue and Taxation Code authorizes the Town to levy, increase or extend a transactions and use tax for general purposes at a rate of 0.125 percent, or a multiple thereof, subject to approval by a two-thirds vote of all of the members of the Town Council and by a majority vote of the qualified voters of the Town voting in an election on the issue; and

**WHEREAS**, Article XIIC, section 2 (b) of the California Constitution requires that an election be held when a town council seeks voter approval of a new general tax and that said election be consolidated with a regularly scheduled general election for members of the Town Council; and

**WHEREAS**, a regularly scheduled general election for members of the Town Council has been established for the date of November 5, 2013; and

**WHEREAS**, this Resolution approves and proposes to the electorate the adoption of a tax measure which, if approved, would be imposed on retail transactions involving sale and use of personal property. The tax rate would be one-half of one percent (0.5%) of the sales price of the property. The tax revenue would be collected by the State Board of Equalization and remitted to the Town. The tax would be in effect for 6 years, and would then expire automatically, unless extended by the voters; and

**WHEREAS**, based on all of the information presented at the meetings and considering the fiscal condition of the

Town and the proposed sales tax measure, both written and oral, including the staff reports, minutes, and other relevant materials, the Town Council finds that under CEQA Guidelines 15060(c)(2)&(3) and 15378 (b)(2) & (4), this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 *et seq.*, “CEQA,” and 14 Cal. Code Reg. §§ 15000 *et seq.*, “CEQA Guidelines”). The transactions and use tax to be submitted to the voters is a general tax that can be used for any legitimate governmental purpose; it is not a commitment to any particular action. As such, under CEQA Guidelines Section 15060(c)(2) the submission of the sales tax measure to the voters will not result in a direct or reasonably foreseeable indirect physical change in the environment. The proceeds of the measure are anticipated to assist the Town with retaining existing governmental functions and services to the public. Therefore, Pursuant to CEQA Guidelines section 15378(b)(2), the sales tax measure is not a project pursuant to CEQA. In addition, Pursuant to CEQA Guidelines section 15060 (c)(3) and 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have either such effect, the Town would undertake the required CEQA review for that particular project.

NOW THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Corte Madera that:

**SECTION 1.** Pursuant to its right, power and authority under the laws of the State of California and the Town of Corte Madera Municipal Code, the Town of Corte Madera hereby calls an election at which it shall submit to the qualified voters of the Town, a measure that, if approved, would adopt a temporary general sales tax, as authorized by Revenue and Taxation Code section 7285.9. This measure shall be designated by letter by the Marin County Elections Department. Pursuant to Elections Code Section 10400 *et seq.*, the election for this measure shall be consolidated with the previously established election to be conducted on November 5, 2013.

**SECTION 2.** The measure (the Ordinance) that shall appear on the ballot is attached hereto as Exhibit A, is incorporated by this reference and shall be printed in the voter pamphlet. The Town Council hereby approves the ordinance, the form thereof, and its submission to the voters of the Town at the November 5, 2013 election. The entire text of the ordinance, attached hereto as Exhibit A, shall be made available to the public upon request. The ordinance specifies that the rate of the sales tax shall be one-half of one percent (0.5%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the Town; it specifies that the rate of the use tax shall be one-half of one percent (0.5%) of the sales price of tangible personal property stored, used or otherwise consumed in the Town. The State Board of Equalization shall collect the tax from retailers subject to the tax and remit the funds to the Town. The proposed measure is a

general tax as defined in Article XIIC of the California Constitution and shall not take effect unless and until approved by a vote of at least a majority of the voters voting on the question at the election.

**SECTION 3.** The proposed sales tax ordinance shall be submitted to the voters on the ballot in the form of the following question:

<b>TOWN OF CORTE MADERA</b>	
<i>The Town of Corte Madera Essential General Services Measure. To maintain essential Town services including but not limited to: current levels of local fire prevention, flood control, streets and potholes, disaster preparedness, safe routes to schools, and senior and youth programs, shall the Town enact a half-cent sales tax for 6 years, requiring a citizen’s oversight committee review and annual examination to ensure funds are spent locally as promised for the benefit of Corte Madera residents?</i>	YES
	NO

**SECTION 4.** In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 5.** The Town Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to Elections Code Section 9280.

**SECTION 6.** The Town Council authorizes the individuals identified in section 8, below, to file written arguments in favor of the measure not exceeding 300 words, accompanied by the printed names and signatures of the authors submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California. The arguments may be changed or withdrawn until and including the date fixed by the Town Clerk after which no arguments for or against the Town measure may be submitted to the Town Clerk.

**SECTION 7.** The arguments shall be filed with the Town Clerk, signed, with the printed names and signatures of the authors submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The argument shall be accompanied by the Form of Statement To Be Filed by Authors of Arguments.

**SECTION 8.** The deadline for filing arguments for and against the ballot measure with the Town Clerk shall be August 19, 2013, and the argument shall not exceed 300 words in length. Rebuttal arguments shall be filed with the Town Clerk by August 26, 2013 and shall not exceed 250 words in length. Mayor Furst and Councilmember Ravasio are hereby authorized to prepare a written argument in support of the proposed ordinance, not to exceed 300 words, on behalf of the Town Council. Mayor Furst and Councilmember Ravasio are authorized to select two Councilmembers (including themselves) and three community members to sign the argument. In no case shall more than five persons sign the argument, at least one of whom must be a Councilmember. Pursuant to Section

9285 of the California Elections Code, when the Town Clerk has selected the arguments for and against the measure, which will be printed and distributed to the voters, the Town Clerk shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The Town Council hereby adopts Section 9285(a) of the California Elections Code.

**SECTION 9.** The same persons authorized in Section 8 above to prepare and sign the direct argument in favor of the proposed ordinance shall be authorized to prepare and sign the rebuttal argument. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument, which it seeks to rebut.

**NOW, THEREFORE BE IT FURTHER RESOLVED AS FOLLOWS:**

1. The Board of Supervisors of the County of Marin is hereby requested to consolidate the said general election for this measure with the previously established general municipal election on Tuesday, November 5, 2013, and provide services for the general election on said measure, and to provide that, within the Town of Corte Madera, the election precincts, polling places, and voting booths shall in every case be the same and there shall be one set of election officers in each of said precincts, and to further provide that said measure hereinabove set forth shall be set forth in the ballots to be used at said election insofar as the same is held within the Town of Corte Madera.
2. The Board of Supervisors of Marin County is hereby further authorized to canvass, or caused to be canvassed, as provided by law, the returns of said ballot measure election with respect to the votes cast on such proposition and to certify such canvass of votes to the Town Council.
3. The Town Clerk of the Town of Corte Madera is hereby authorized and directed to certify to the due adoption of this Resolution and to transmit a copy thereof so certified to the Board of Supervisors of said County and to file a copy hereof so certified with the Registrar of the County of Marin.
4. The Town Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions, and to take other appropriate actions necessary to ensure the placement of said tax measure before the voters of the Town of Corte Madera at said General Election.
5. In accordance with Section 12111 of the Elections Code and Section 6061 of the Government Code, the City Clerk is hereby authorized and directed to cause notice of the measure to be published once in the Marin Independent Journal, a newspaper of general circulation, printed, published, and circulated in the Town of Corte Madera and hereby designated for that purpose by the Town Council of Corte Madera. The Town Clerk may request that the County of Marin Elections Department prepare and publish the required notice.

6. The Town Manager is hereby authorized and directed to expend the necessary funds to pay for the Town's cost of placing the measure on the election ballot.

The foregoing Resolution was duly passed and adopted at a regular meeting of the Town Council of the Town of Corte Madera held in said Town on the 6th day of August, 2013, by the following vote, to wit:

AYES: Bailey, Condon, Lappert, Ravasio and Furst

NOES: None

ABSENT: None

s/DIANE FURST  
Mayor

Attest:

s/LISA HARPER

Interim Town Clerk

**EXHIBIT A  
ORDINANCE NO. 934**

AN ORDINANCE OF THE TOWN OF  
CORTE MADERA IMPOSING A TRANSACTIONS  
AND USE TAX TO BE ADMINISTERED BY THE  
STATE BOARD OF EQUALIZATION

BE IT ORDAINED BY THE VOTERS OF THE TOWN  
OF CORTE MADERA:

SECTION 1: Chapter 3.52 "Transactions and Use Tax"  
shall be added to the Corte Madera Municipal Code and  
shall read as follows:

Section 3.52.010 TITLE. This ordinance shall be known as the Town of Corte Madera Transactions and Use Tax Ordinance. The town of Corte Madera hereinafter shall be called "Town." This ordinance shall be applicable in the incorporated territory of the Town.

Section 3.52.020 OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

Section 3.52.030 PURPOSE. This ordinance 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 Town to adopt this tax 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 hereof that can

be administered and collected by the State Board of Equalization 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 State Board of Equalization 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.

Section 3.52.040 CONTRACT WITH STATE. Prior to the operative date, the Town shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the Town shall not have contracted with the State Board of Equalization 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 3.52.050 TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the Town at the rate of 0.5% 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 ordinance. The tax imposed hereby shall be in addition to the tax imposed pursuant to Chapter 3.24 of the Corte Madera Municipal Code.

Section 3.52.060 PLACE OF SALE. For the purposes of this ordinance, 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 State Board of Equalization.

Section 3.52.070 USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 0.5% 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. The tax imposed hereby shall be in addition to the tax imposed pursuant to Chapter 3.24 of the Corte Madera Municipal Code.

Section 3.52.080 ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of 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 ordinance as though fully set forth herein.

Section 3.52.090 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 Town shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, 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 Town or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.

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 "Town" 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.

Section 3.52.100 PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

Section 3.52.110 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, city and 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 Town which is shipped to a point outside the Town, 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 Town 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-Town 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

b. With respect to commercial vehicles, by registration to a place of business out-of-Town 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 ordinance.

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 ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section (B), 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 ordinance, the storage, use or other consumption in this Town 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 ordinance.

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 ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section (C), 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 (C)(7), a retailer engaged in business in the Town 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 Town or participates within the Town 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 Town or through any representative, agent, canvasser, solicitor, subsidiary, or person in the Town under the authority of the retailer.

7. "A retailer engaged in business in the Town" 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 Town.

D. Any person subject to use tax under this ordinance 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 3.52.120 AMENDMENTS. All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with 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 ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

Section 3.52.130 CITIZENS OVERSIGHT COMMITTEE. Prior to the operative date, the Town Council shall (a) adopt a resolution establishing the composition of a committee of no more than five (5) residents of the Town to review and annually report on the revenue and expenditure of the funds from the tax adopted by this ordinance, (b) define the scope of the committee's responsibilities, and (c) appoint at least a quorum of the members of the committee. Town employees, consultants, or vendors are expressly precluded from serving as members of the committee. The committee's reports shall be presented to the Council and made available to the public.

Section 3.52.140 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 Town, or against any officer of the State or the Town, to prevent or enjoin the collection under this ordinance, 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 3.52.150 TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire six (6) years after the operative date.

SECTION 2. 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 3. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the Town transactions and use taxes and shall take effect immediately.

THE FOREGOING ORDINANCE was adopted by declaration of the vote by the Corte Madera Town Council on the \_\_ day of \_\_\_\_\_, 2013 at a regular meeting of the Corte Madera Town Council by the following vote:

AYES:

NOES:

ABSENT:

s/DIANE FURST  
Mayor

ATTEST:

s/LISA HARPER

Interim Town Clerk