



# R

## City of Buena Park, Public Safety/Essential Services Measure

To maintain Buena Park's quality of life/ essential services, such as 911 response, preventing crime including property crimes; keeping public areas safe/ clean; protecting local drinking water; fire protection/ prevention; providing safe places to play; retaining/ attracting police officers; repairing streets/ potholes; shall a measure establishing a 1C sales tax, providing approximately \$20,000,000 annually for general revenue purposes, until ended by voters, with local control/ spending disclosure, be adopted?

### What your vote means

YES	NO
A "Yes" vote on Measure R is a vote in favor of the tax.	A "No" vote on Measure R is a vote against the tax.

### For and against

FOR	AGAINST
Roger Plumlee Buena Park Police Officers Association President  Christie Brown Savanna School Board President  John Cangey International Ironworkers Western Regional Director  Alicia Dela Luz Nonprofit Executive/City Commissioner  Jason Hong Business Owner/Resident	<b>No argument against this measure was submitted.</b>



# Ballot Measures-R

## Full Text of Measure R City of Buena Park

ORDINANCE NO. \_\_\_\_

AN ORDINANCE OF THE PEOPLE OF THE CITY OF BUENA PARK, CALIFORNIA, ADDING CHAPTER 3.56 TO TITLE 3 OF THE BUENA PARK MUNICIPAL CODE TO ENACT A ONE PERCENT (1.0%) GENERAL TRANSACTIONS AND USE TAX (SALES TAX) TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

### RECITALS

- A. Section 7285.9 of the California Revenue and Taxation Code authorizes the City of Buena Park ("City") to levy a general transactions (sales) and use tax, with all revenues deposited into the City's general fund to be expended for governmental purposes, subject to majority voter approval;
- B. The People of the City desire to levy a transactions and use tax for general purposes until repealed at a rate of one percent (1.0%); and
- C. If approved by a majority of voters at the General Municipal Election held on November 5, 2024, this ordinance will be incorporated into Chapter 3.56 of Title 3 of the Buena Park Municipal Code.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF BUENA PARK, CALIFORNIA, DO HEREBY ORDAIN, AS FOLLOWS:

Section 1. Title. This ordinance shall be known as the Buena Park Transactions and Use Tax Ordinance.

Section 2. Adoption of A New Chapter. Chapter 3.56 (TRANSACTIONS AND USE TAX) is hereby added to Title 3 of the Buena Park Municipal Code to read as follows:

### CHAPTER 3.56 TRANSACTIONS AND USE TAX

3.56.010 **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 City 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 therefore that can be administered and collected by the California Department of Tax and Fee Administration 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 California Department of Tax and Fee Administration 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.
- E. To provide transactions and use tax revenue to the City to be used for general purposes.

3.56.020 **Operative Date.** The operative date of this chapter shall be the first day of the first calendar quarter commencing more than 110 days after the approval of the tax set forth herein by the voters at the General Municipal Election held on November 5, 2024.

3.56.030 **Contract with State.** Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration 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.

3.56.040 **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 City at the rate of one percent (1.0%) 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.

3.56.050 **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 or her 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 California Department of Tax and Fee Administration.

3.56.060 **Use Tax Rate.** An excise tax is hereby imposed on the storage, use or other consumption in the City 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 one percent (1.0%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject

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to state sales or use tax regardless of the place to which delivery is made.

**3.56.070 Adoption of the 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.

**3.56.080 Limitations on Adoption of State Law and Collection of Use Tax.** 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 City 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 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 City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, 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:
    - i. 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;
    - ii. 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 reference to Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 of the Revenue and Taxation Code and in the definition of that phrase in Section 6203.
1. "A retailer engaged in business in the City" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

**3.56.090 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.

**3.56.100 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 City which is shipped to a point outside the City, 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 City shall be satisfied:
    - i. 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-City 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
    - ii. With respect to commercial vehicles, by registration to a place of business out-of-City 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.

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5. For the purposes of subparagraphs (3) and (4) of this section, 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 City 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, 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 (7), a retailer engaged in business in the City 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 City or participates within the City 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 City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
  7. "A retailer engaged in business in the City" 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 the City.
- E. Any person subject to use tax under this ordinance shall be entitled to credit against that tax any transactions tax, or to reimbursement for a transactions tax, paid to a district or retailer in a district imposing a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code.

3.56.110 **Amendments to State Law.** 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.

3.56.120 **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 City, or against any officer of the State or the City, 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.

3.56.130 **Duration of Tax.** The tax imposed by this chapter shall continue until this ordinance is repealed by voters of the City.

3.56.140 **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. Severability.** If any section, subsection, subdivision, paragraph, sentence, clause, phrase or word of this ordinance, or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance or any part thereof. The electorate hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause, phrase or word be declared unconstitutional.

**Section 4. CEQA.** The adoption of this ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code § 21000 et seq.). CEQA Guideline section 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

**Section 5. Effective Date of Ordinance.** Pursuant to California Elections Code section 9217, this ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Buena Park at a General Municipal Election held on November 5, 2024. It shall be deemed adopted when the City Council has certified the results of that election by Resolution and shall take effect ten (10) days thereafter. However, the operative date of the transactions and use tax enacted by this ordinance shall be the first day of the first calendar quarter commencing more than 110 days after the date this ordinance is adopted, as set forth in Section 3.56.020 of Chapter 3.56 of the Buena Park Municipal Code.



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Section 6. Certification. The City Clerk of the City of Buena Park shall certify that this ordinance was passed, approved and adopted by the People of the City of Buena Park, California, voting on the 5th day of November 2024.

**Impartial Analysis  
City of Buena Park  
Measure R**

By unanimous vote, the City Council for the City of Buena Park placed Measure R on the ballot to provide voters the opportunity to decide whether to approve adding a one percent (1%) general transactions and use tax (commonly known as "sales tax") within the City of Buena Park. If approved by City voters, the tax would be assessed at the rate of one penny per dollar spent on the sale of tangible personal property and the storage, use, or other consumption of such property within the City, unless and until repealed by voters.

The current effective sales tax rate in the City of Buena Park is 7.75%. Of this total tax rate, 6% is levied to benefit the State of California, 0.25% for the County of Orange, 0.5% for the Orange County Transportation Authority, and only the remaining 1.0% is received by the City of Buena Park. If approved by a majority of the voters at the November 5, 2024 election, the City estimates that the measure would generate approximately \$20 million annually in new local revenues to the City of Buena Park.

The measure is a "general tax," which means that revenues are not legally restricted for any specific purpose. The proceeds may be used for general municipal services and all lawful public purposes including, but not limited to, maintaining and enhancing essential services to residents such as 911 response, fire protection/prevention, crime prevention, increasing the number and quality of public parks and safe places for children to play, protecting local drinking water, keeping public areas safe/clean, retaining and attracting police officers, repairing streets and potholes, and other general government services and programs.

The tax would be collected in the same manner and at the same time as sales taxes. Proceeds will be deposited in the City's general fund and subject to the same independent annual audit and public disclosures as other general fund revenue. By law, all revenues generated by the measure would belong to the City of Buena Park and could not be taken or reallocated by the State or other agencies.

A "Yes" vote on Measure R is a vote in favor of the tax. A "No" vote on Measure R is a vote against the tax. Measure R will be approved if it receives a simple majority of "Yes" votes. If this measure is approved, the total sales tax rate within the City of Buena Park will increase to 8.75%.

Christopher Cardinale, City Attorney, City of Buena Park.

**The above statement is an impartial analysis of Measure R. If you desire a copy of the ordinance or measure, please call the elections official's office at (714) 562-3750 and a copy will be mailed at no cost to you. You may also view the full text of Measure R at [www.buenapark.com](http://www.buenapark.com).**

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## Argument in Favor of Measure R

**KEEP BUENA PARK SAFE & CLEAN!**

**The Buena Park Police Department is understaffed, and our community is losing our Police Officers to other cities – to end this, vote Yes on “R.”**

Yes on “R” allows the City to recruit and retain experienced police officers and maintain 911 emergency response.

Our City lacks funding to maintain the 25% of our roads that are rated fair, poor or very poor—Measure “R” fixes them and makes them safer—vote Yes!

Shouldn’t visitors to Buena Park pay for the services they use?  
**42% of this sales tax will be paid by out of towners and visitors to our City** visiting attractions like Knott’s Berry Farm.

Yes on “R” ensures visitors contribute to road repair, park maintenance and better public safety.

Over 2,000 Buena Park residents identified community priorities for Measure “R”:

- Addressing homelessness
- Preventing property crimes like burglary, robbery, car theft
- Protecting drinking water sources
- Keeping public areas safe/clean
- Maintaining 911 emergency response

Here’s what Measure “R” WON’T do:

Measure “R” is NOT a tax on your home/ property.

Measure “R” is NOT applied to food purchased as groceries or prescription medication.

**EVERY PENNY of Measure “R” must be spent right here in Buena Park and keeps tax dollars local, so we have local control in these uncertain times.**

Yes on “R” ensures the County or anyone else can’t try to seize our funding!

**Yes on “R” includes strict fiscal accountability, independent audits and public reports—ensuring responsible spending.**

Join a unanimous City Council, local businesses, police and seniors in voting Yes on “R”!

For official information about Measure “R”, visit: [www.BuenaPark.com](http://www.BuenaPark.com)

s/ Roger Plumlee  
Buena Park Police Officers Association President

s/ Christie Brown  
Savanna School Board President

s/ John Cangey  
International Ironworkers Western Regional Director

s/ Alicia Dela Luz  
Nonprofit Executive/City Commissioner

s/ Jason Hong  
Business Owner/Resident

**No argument against this measure was submitted.**