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HEATHER S. BAKER

City Attorney

TO: Jeremy Bocchino, City Clerk/Elections Official for the City of Culver City

Pursuant to the California Elections Code and as directed by the City Council of the City of Culver City, I am providing you with an Impartial Analysis of Proposed Measure CL, entitled Culver City Neighborhood Services and Community Safety Measure, regarding a proposed increase to the transactions and use (sales) tax rate in Culver City by a quarter-cent (0.25%), until ended by voters, which measure the City Council placed on the ballot of the August 26, Special Municipal Election.

CITY ATTORNEY'S IMPARTIAL ANALYSIS
OF MEASURE CL

The City Council of the City of Culver City (City) placed Measure CL on the ballot, which would approve an ordinance enacting a one quarter-cent (0.25%) transactions and use tax within the City of Culver City, until ended by the voters. This type of tax is also commonly referred to as a "sales" tax. If the measure is approved by the voters, some of the services and programs that may receive funding include police, fire, senior and youth services, homelessness programs, streets, parks, recreation and other general city services. This tax is a "general tax," not a "special tax," and may be used for any valid municipal purpose. Such general tax revenues will be deposited into the City's General Fund and will not go to the State.

Currently, the State and local sales tax in Culver City is 10.5% of the purchase price. The City of Culver City receives 1.75%. The remaining 8.75% goes to the State and County. If Measure CL is adopted, the total Culver City sales tax rate would be 10.75%, with the City receiving 2% and the remaining 8.75% going to the State and County. The one quarter-cent (0.25%) tax would be effective April 1, 2026 and would continue unless ended by the voters at a subsequent election.

Technically, the existing "sales tax" is a combination of "sales and use tax" and "transactions and use tax." Both are levied on the retail sale or use of tangible personal property, with certain limited exceptions. Under Measure CL, the tax would be collected at the same time and in a similar manner as the existing sales tax, and would be administered by the State Board of Equalization. This retail tax is paid by nonresidents, as well as residents, and would only apply to goods and services that are subject to the existing sales tax. Like other Culver City revenues, the added tax would be subject to annual independent audits.

To be adopted, State law requires this Measure be approved by a majority of voters. A "Yes" vote on Measure CL would adopt the Ordinance. A "No" vote would not adopt the Ordinance.

Dated: April 28, 2025

A solid black rectangular box used to redact the signature of Heather Baker.

Heather Baker
City Attorney
City of Culver City