

## **Lassen County**

## **Legislation Text**

File #: ID# 107-18, Version: 1

## SALES TAX

SUBJECT: Discussion and direction to staff on the subject of a transactions and use (sales) tax revenue measure for county voter approval.

FISCAL IMPACT: County voter approval of any increase in the local transaction and use tax rate, known as sales tax, is expected to have a

positive fiscal impact to the county general fund. The local sales tax rate is 1% at the point of sale. For the 2013-2016 calendar years, \$2,863,007 was the average amount of sales tax revenue collected annually at a rate of 1% at the point of sale. A 0.50% sales tax increase would generate about \$1,431,503, annually, in additional revenue to the county's general fund and it could be used for any government purpose.

ACTION REQUESTED: Provide direction to staff.