

Olson | Remcho

Approval for Local Taxes

		Legislative Body Approval	Voter Approval
Local Government Sponsored Measure	General Tax	Legislative body with a two-thirds vote may place on the ballot.	Simple majority approval.
	Special Tax	Legislative body with a simple majority vote may place on the ballot.	Two-thirds approval.
Voter Initiative	General Tax	After signature collection, legislative body places on the ballot.	Simple majority approval.
	Special Tax	After signature collection, legislative body places on the ballot.	Simple majority approval.

Types of Local Taxes

Type	Activity Taxed	Limits
Local Sales Taxes	Sale of tangible personal property.	Combined 2% limit for all sales taxes within a county, unless statutory exception.
Parcel Taxes	Property's characteristic such as the square footage, the number of units, or any other metric other than property value.	Special tax limits apply. No rate limits.
Business License Taxes	Any type of lawful business.	If configured as a gross receipts tax, the tax must fairly reflect the proportion of the taxed activity within the jurisdiction.
Cannabis Taxes	Lawful businesses that sell non-medical cannabis.	No rate limit.
Utility User Taxes	Utilities, such as electricity, gas, water, and telephone services.	No rate limit.
Transient Occupancy Taxes	Staying 30 days or fewer in hotels, motels, or other lodging facilities.	No rate limit.
Documentary Transfer Taxes	Transfer of title to property.	Local governments have already met statutory maximum.
Real Estate Transfer Taxes	Transfer of real estate ownership.	Limited to charter cities.
Admission Taxes	Entrance costs fees to access sporting events, theaters, parking lots, etc.	No rate limit.

General Fund Set-Aside Charter Amendment

Jurisdiction Type	Characteristics
Charter City	<ul style="list-style-type: none"> Sets aside a designated amount or percentage of locally generated unrestricted revenues. Directs the governing body to allocate designated amount or percentage to specified purposes with discretion to decide which programs receive funding and in what amounts.
Charter County	<ul style="list-style-type: none"> Allows the governing body to vote to reduce the set-aside in the event of a fiscal emergency. Simple majority approval.

Last updated: May 6, 2025

Long Beach
555 E. Ocean Blvd, Ste. 420
Long Beach, CA 90802

Sacramento
555 Capitol Mall, Ste. 400
Sacramento, CA 95814

Oakland
1901 Harrison St., Ste. 1550
Oakland, CA 94612