

# CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE IR

The Irwindale City Council voted to place the "Irwindale General Services Measure" ("Measure") on the November 5, 2024 general municipal election ballot. The Measure, if adopted, will add Chapter 3.58 to the Irwindale Municipal Code, establishing a one-quarter percent (0.25%) supplemental transactions and use tax (commonly known as a "sales tax") for City general fund purposes.

State law allows certain entities, including municipalities, to increase sales taxes, if approved by the voters. If approved, the Measure imposes a 0.25% tax upon retailers' gross receipts from the retail sale of most tangible personal property sold within the City. The Measure also imposes an excise tax upon the storage, use or consumption of most tangible personal property purchased from any retailer for storage, use or other consumption in the City at a rate of 0.25% of the sales price of the property, where "sales price" includes delivery charges when such charges are subject to state sales or use tax, regardless of the place to which delivery is made.

It is estimated that this tax will generate approximately \$1,000,000 annually in revenue. Funds generated would be unrestricted and be placed in City's general fund and may be used for any City general fund purposes, such as the following:

- Police, emergency/disaster response,
- Supporting senior citizens/parks/transportation/recreation/library/aquatics, and economic/job development,
- Repairing potholes/streets,
- Clean up encampments/address homelessness,
- Funding other general City services.

Food purchased as groceries and prescription medication will not be taxed under the Measure. Visitors to Irwindale will bear part of the tax burden imposed by their local activities and thus contribute to the City's ability to maintain general public services they use while visiting. Residents and other purchasers of goods in the City will also be subject to the tax. The specific retail sales and uses subject to the tax would be determined under California Department of Tax and Fee Administration ("CDTFA") regulations and the CDTFA would administer the tax under contract with the City of Irwindale.

While the ordinance permits future amendments by the City Council, any tax increase must be approved by voters. A "YES" vote is a vote to approve a 0.25% supplemental transactions and use general tax. A "NO" vote is a vote against a 0.25% supplemental transactions and use general tax. The supplemental transactions and use tax proposed by the Measure would take effect only if it receives a majority "YES" vote at the November 5, 2024, general municipal election. The supplemental transactions and use tax would remain in effect until ended by the voters.

Dated: August 15, 2024

ADRIAN R. GUERRA  
City Attorney, City of Irwindale

**The above statement is an impartial analysis of the Measure. If you desire a copy of the ordinance or measure, please call the Chief Deputy City Clerk's Office at (626) 430-2202 and a copy will be mailed at no cost to you.**

**NO ARGUMENT FOR OR AGAINST THIS MEASURE WAS  
SUBMITTED**