

ORDINANCE NO. 5

AN ORDINANCE OF THE SONOMA COUNTY TRANSPORTATION AUTHORITY  
IMPOSING A TRANSACTIONS AND USE TAX TO BE  
ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION; ADOPTING AN EXPENDITURE PLAN APPROVED BY THE CITIES  
OF SONOMA COUNTY AND THE COUNTY OF SONOMA; AUTHORIZING THE  
ISSUANCE OF BONDS TO FINANCE PROJECTS LISTED IN THE EXPENDITURE PLAN;  
AND SETTING AN ANNUAL APPROPRIATIONS LIMIT

BACKGROUND FINDINGS.

New transportation investment is needed in our community. Without it, we will experience more traffic, increased greenhouse gas emissions and poorly maintained streets that leads to time away from our family and friends, bad air quality, increased costs for car maintenance and impacts to our climate.

Go Sonoma, benefits everyone who lives and works in Sonoma County. Through a public process, we have developed a plan that shows how we will fix local streets, improve transportation corridors, increase bus transit service, and improve safety for cyclists, pedestrians and drivers. Without increasing the current tax rate, more than twice as much money will be dedicated to local roads, bus service and bike projects and cannot be taken away for any other purposes.

Sonoma became a self-help county in 2004 when it passed the Traffic Relief Act known as Measure M. In order to maintain our status as a self-help county and deliver critical transportation projects, we need Go Sonoma to be in place now so we can get projects ready and before we lose our standing. As a self-help county with a reliable revenue source the Sonoma County Transportation Authority (SCTA) leveraged other funding at a ratio of 5:1 to widen the Highway 101 corridor. With a secure local funding source the SCTA has been able to secure highly competitive State and federal funds that would not have been possible without a local commitment that gets projects shovel ready.

Go Sonoma Act will provide the local funding commitment to our Comprehensive Transportation Plan referred to as Moving Forward 2050, supporting our transportation system goals:

1. Connected and Reliable
2. Safe and Well Maintained
3. Community Oriented and Place-Based
4. Zero Emissions

Section 1. TITLE. This ordinance shall be known as the Go Sonoma Act. The Sonoma County Transportation Authority hereinafter shall be called "Authority." This ordinance shall be applicable in the incorporated and unincorporated territory of the County of Sonoma, which shall be referred to herein as "County."

Section 2. EFFECTIVE AND OPERATIVE DATES. This ordinance shall be effective upon the close of polls on November 3, 2020, if the measure is approved by two-thirds of the electors voting on the measure at the election held that day. The imposition of the tax authorized by this ordinance shall be operative on April 1, 2025, provided that the Authority gives at least 110 days notice to the California Department of Tax and Fee Administration ("Operative Date").

There shall be no coincidental assessment of the existing Measure M retail transactions and use tax approved by the voters on November 2, 2004, which expires on March 31, 2025, and the retail transactions and use tax to be imposed pursuant to this ordinance.

Section 3. 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 establish a dedicated local funding source to fix roads, fill potholes, improve traffic, get people out of their cars and fight climate change set out in detail in the Expenditure Plan.

B. 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 180050 et.seq. of the Public Utilities Code which authorizes the Authority to adopt this tax ordinance which shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

C. 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.

D. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor 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.

E. 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.

F. To adopt an expenditure plan setting forth the purposes for the tax pursuant to this ordinance may be used.

G. To authorize the issuance of bonds to finance projects included in the expenditure plan adopted as part of this ordinance.

Section 4. CONTRACT WITH STATE. Prior to the operative date, the Authority 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 Authority 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.

Section 5. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of  $\frac{1}{4}$  of 1 percent (0.25%) 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.

Section 6. 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 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.

Section 7. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the County 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  $\frac{1}{4}$  of 1 percent (0.25%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 8. ADOPTION OF 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.

Section 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES. 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 Authority 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 Authority 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:

a. 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;

b. 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 Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the County" 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.

Section 10. 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.

Section 11. 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 County which is shipped to a point outside the County, 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 County shall be satisfied:

a. 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-County 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

b. With respect to commercial vehicles, by registration to a place of business out-of-County 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.

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 County 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 County 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 County or participates within the County 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 County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" 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 County.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 12. AMENDMENTS. 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.

Section 13. 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 Authority, or against any officer of the State or the Authority, 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.

Section 14. APPROPRIATIONS LIMIT. The appropriations limit for the Authority for fiscal year 2019-2020 shall be \$52,743,652, unless that amount should be amended pursuant to applicable law.

Section 15. ADOPTION OF EXPENDITURE PLAN AND ACCOUNTABILITY FOR EXPENDITURE OF PROCEEDS OF THE TAX. The Board hereby adopts the Expenditure Plan attached hereto and incorporated into this ordinance by reference. Proceeds of the tax imposed by this ordinance shall be placed into a special account, and shall be spent only to implement the projects set forth in the Expenditure Plan, including planning, engineering, environmental review, and construction of such projects.

Section 16. ESTABLISHMENT OF BONDING AUTHORITY. The Authority is authorized to issue bonds for the purposes of advancing the commencement of or expediting the delivery of

transportation programs or projects set forth in the Expenditure Plan. The Authority may issue limited tax bonds, from time to time, to finance any program or project in the Plan. The maximum bonded indebtedness, including issuance costs, interest, reserve requirements, and insurance, shall not exceed the total amount of the proceeds anticipated to be collected by imposition of this transactions and use tax. All costs associated with the issuance of such bonds shall be accounted for within the program category in which the bond proceeds are used. The bonds shall be payable solely from the proceeds of the retail transactions and use tax, and may be issued any time before expiration of the tax.

Section 17. ANNUAL REPORT. The Chief Fiscal Officer of the Authority shall annually cause to be prepared a report setting forth (a) the amount of funds collected and expended; and (b) the status of any projects authorized to be funded in the Expenditure Plan adopted by the Authority in Section 15 herein.

Section 18. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA). Pursuant to the State CEQA Guidelines Section 15378(b)(4), adoption of this retail transactions and use tax ordinance and Expenditure Plan is not a “project” subject to the requirements of CEQA. Prior to the commencement of any project included in the Expenditure Plan, any necessary environmental review required by CEQA shall be completed. Estimated costs in the Expenditure Plan include the cost of such environmental review.

Section 19. REQUEST TO CALL ELECTION. The Authority requests the Board of Supervisors to call an election for the approval of this ordinance, consolidated with the general election of November 3, 2020. The question to appear on the ballot shall read:

Without raising taxes, shall the Sonoma County Transportation Authority implement the Go Sonoma Act to repair potholes; reduce congestion; make biking and walking safer; expand local bus service; reduce greenhouse gas emissions; improve evacuation routes; and enhance transportation services for students and seniors by continuing, for 20 years, the current ¼-cent sales tax dedicated to transportation, providing approximately \$26 million annually?

Section 20. 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 21. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire twenty (20) years from the operative date of this ordinance.

PASSED AND ADOPTED by the Sonoma County Transportation Authority, in the County of Sonoma, in the State of California, on \_\_\_\_\_, by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Susan Gorin, Chairperson

Attest:

\_\_\_\_\_  
Suzanne Smith, Clerk of the Board



**I. GO SONOMA ACT - EXPENDITURE PLAN SUMMARY**

New transportation investment is needed in our community. Without it, we will experience more traffic, increased greenhouse gas emissions, and poorly maintained streets that lead to time away from our family and friends, bad air quality, increased costs for car maintenance, and impacts to our climate.

This plan, Go Sonoma, benefits everyone who lives and works in Sonoma County. Through a public process we have developed a plan that shows how we will fix local streets, improve transportation corridors, increase bus transit service, and improve safety for cyclists, pedestrians and drivers. Without increasing the current tax rate, more than twice as much money will be dedicated to local roads, bus service, and bike projects and cannot be taken away for any other purposes.

Having local money to build transportation infrastructure helps build the local economy too. GoSonoma will allow new projects to get built sooner, creating jobs that have a ripple effect throughout the county. SCTA will implement projects to improve our local communities and protect our environment and quality of life.

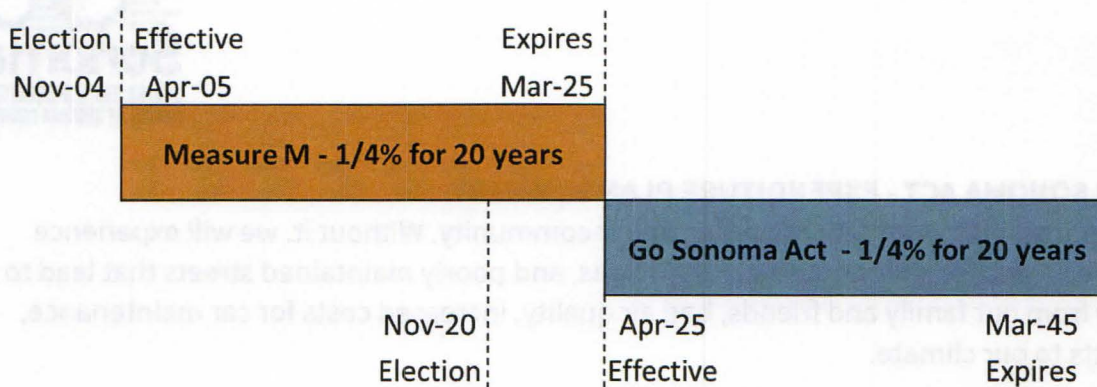
Sonoma became a self-help county in 2004 when it passed the Traffic Relief Act known as Measure M. In order to maintain our status as a self-help county and deliver critical transportation projects, we need Go Sonoma to be in place now so we can get projects ready and before we lose our standing. As a self-help county with a reliable revenue source the Sonoma County Transportation Authority (SCTA) leveraged other funding at a ratio of 5:1 to widen the Highway 101 corridor. With a stable local funding source, the SCTA has been able to secure highly competitive State and federal funds that would not have been possible without a local commitment that gets projects shovel ready.

The new investment plan will include four programs in two categories:

Fix roads, fill potholes, improve safety and usability for all	
Smooth & maintained roads	38%
Move traffic & improve safety	27%
Improve alternatives to cars, fight climate change	
Increase bus service, affordability, & first/last mile connections	23%
Build bikeways & pathways	12%

All projects will have a match requirement of at least 15%

The Go Sonoma Act will continue, for 20 years, the ¼-cent sales tax currently dedicated to transportation.



## II. OUR TRANSPORTATION SYSTEM VISION AND GOALS

Go Sonoma is needed now in order to meet our transportation vision and goals and ensure key projects can be planned and built without delays. Since most of the projects identified in Measure M have been completed or are under way, a continuation of a local and reliable source of funding now will result in more matching funds for new improvements coming on line sooner.

### VISION:

Connecting people, places and goods as we transition our transportation network to zero-emissions by 2050.

Our guiding principles are to improve safety, equity and quality of life.

### GOALS:

Our transportation system should be:

1. Connected and Reliable: Deliver a seamless network that allows people to use a variety of transportation types easily, affordably and dependably.
2. Safe and Well Maintained: Provide safe and well-maintained transportation infrastructure.
3. Community Oriented and Place-Based: Implement place-based (or context sensitive) transportation projects, tailored to urban, suburban and rural communities that will improve local mobility.
4. Zero Emissions: Provide zero-emission transportation opportunities that meet diverse community needs, improve health and enhance quality of life.

### III. GO SONOMA ACT - EXPENDITURE PLAN

The Go Sonoma Act translates the SCTA vision and goals into investments for specific programs in four program categories. Each program category will receive a percentage share of sales tax revenues, currently estimated at \$26 million annually. The program allocates 1% of the revenue for administration and audits.

#### A. Fix Roads, Fill Potholes, Improve Safety and Usability for All – 65%

##### SMOOTH & MAINTAINED ROADS

Fixing potholes and making our roads smooth to drive and ride on is a central focus of the Go Sonoma Act. Approximately \$9.9 million annually (or 38% of the sales tax revenue) will be used by cities and the County to fix existing roads and keep them well maintained. All projects will take into consideration bicycle and pedestrian needs, traffic calming, intelligent transportation system technology, construction methods and materials that reduce emissions, and appropriate safety measures. These components of a road project are eligible for sales tax revenue.

This program will help achieve the transportation system goals of: 1) Connected and Reliable, 2) Safe and Well Maintained, and 3) Community Oriented and Place Based.

Funds for this program will be allocated by a 50% population/50% road mile formula and local governments must maintain their existing commitments of local funds for transportation purposes. Below is a chart that estimates how much each jurisdiction can anticipate receiving annually.

Jurisdiction	Formula	Estimated Annual Sales Tax Funding
	Population / Road Mile Split	
Cloverdale	1.59%	\$157,393
Cotati	1.27%	\$125,580
Healdsburg	2.18%	\$215,865
Petaluma	9.78%	\$966,615
Rohnert Park	6.24%	\$616,221
Santa Rosa	28.15%	\$2,781,097
Sebastopol	1.28%	\$126,852
Sonoma	1.84%	\$181,829
Windsor	4.61%	\$455,837
County	43.04%	\$4,252,710
Total	100%	\$9,880,000

## MOVE TRAFFIC & IMPROVE SAFETY

In addition to fixing local roads, the Go Sonoma Act will provide approximately \$7.0 million annually (or 27% of the sales tax revenue) for projects that get people moving and improve safety. Moving people and goods around Sonoma County means making changes to our roadway system, prioritizing alternatives and using technology to ensure reliability and safety.

Projects will compete for the funds in this program based on the following criteria:

- Air Quality and Greenhouse Gas Emissions.

The project is likely to satisfy environmental requirements and supports the reduction of air pollution and greenhouse gas emissions. It helps achieve goals set forth in the Shift Sonoma County Low Carbon Transportation Plan and climate emergency resolutions approved by local jurisdictions and the Regional Climate Protection Authority.

- Connectivity.

The project improves connections within and between communities and supports Priority Development Areas.

- Cost Effectiveness.

The costs and benefits of the project are reasonably balanced and other grants above the required match are leveraged when possible.

- Local Support.

The project has clear local support through a resolution of the local governing board and is included in the SCTA's Comprehensive Transportation Plan.

- Safety and Public Health.

The project improves safety and health for travelers of all modes, as well as community health and resiliency. It uses best practices for features such as crosswalk, bikeway and pathway designs on city streets (i.e., protected bike lanes) and for pedestrian improvements, transit elements and sound walls on road projects in urban areas.

- Traffic Flow.

The project improves high traffic conditions with right-sized solutions that have regional benefits that maximize the movement of people and reduce travel time. The flow of traffic is improved through operational improvements such as interchanges, traffic signals, turn lanes, or roundabouts, or by enabling reductions in vehicle miles traveled.

All projects will then be further assessed based on how they can reduce greenhouse gas emissions; how quickly they can be built and the ability to create jobs; and how they address geographic equity.

Initially, priority will be given to projects that make it safer to drive, bike, walk, or use public transit and improve existing roads. Projects may include such things as interchange improvements that improve traffic flow and adding non-automobile amenities such as bike lanes and sidewalks while reconstructing roadways. All projects will require environmental review, engineering and matching funds before construction can begin.

A commitment of 18% of the \$7.0 million used in the "Move Traffic and Improve Safety" category (which is equivalent to 5% of the total sales tax revenue) will be used for non-

automobile elements of road projects such as adding sidewalks and bike lanes and will be clearly identified.

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions.

**B. Improve Alternatives to Cars , Fight Climate Change – 35%.**

INCREASE BUS SERVICE, AFFORDABILITY & CONNECTIONS FOR FIRST/LAST MILE

Funding for local transit improvements in the Go Sonoma Act will expand and enhance local bus operations to provide a more reliable service that works for more people. This program includes maintenance of existing bus service, increased bus frequencies and extended hours of operations, and a community benefit program to provide free rides for groups like students and seniors. Increased bus frequencies and extended hours of operations should be prioritized where routes make first and last mile connections to major bus transit hubs, schools and rail stations, or serve major transit corridors or commute routes between communities.

Approximately \$6 million (or 23% of sales tax revenue) annually is dedicated to this program. Of that amount, 3% annually is dedicated to community benefit programs that support first/last mile and commuter programs to be managed by SCTA.

Below is a chart estimating how much each category and each Transit Agency can expect from the measure annually:

Operators	Service Area Population %	Service Continuity* 10%	Service Expansion 8%	Fare Free Rides up to 2%**
Petaluma Transit	12.43%	\$323,248	\$258,598	Reimbursement of costs
Santa Rosa CityBus	35.08%	\$912,019	\$729,615	Reimbursement of costs
Sonoma County Transit	52.49%	\$1,364,733	\$1,091,787	Reimbursement of costs
	100.00%	\$2,600,000	\$2,080,000	\$520,000

\*The 2004 Measure M Bus Service program is now considered existing service but will be continued in the new measure

\*\*Remainder, if any, to be distributed by population formula to Service Expansion

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions

BUILD BIKEWAYS AND PATHWAYS

This program will better separate bikes from cars and make it easier to bike and walk. It includes building new infrastructure for bicycles and pedestrians that will increase overall safety, close critical gaps in existing routes, and promote the use of active transportation

through community benefit programs to support safety education and encouragement like Safe Routes to School and Vision Zero.

Approximately \$3.1 million (or 12% of sales tax revenue) annually is dedicated to this program and will be used for bicycle and/or pedestrian projects that compete based on the criteria below. Of the total annual amount, 1% is dedicated annually to community benefit programs that support safety education and encouragement.

- Demonstrate the potential to shift from cars to active transportation measured by a reduction in vehicle miles traveled
- Use best practices for bikeway design, considering appropriate facilities that maximize use and safety
- Implement safety improvement priorities identified through Vision Zero, a plan to prevent all road deaths and serious injuries
- Design for all ages and abilities

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions

#### **IV. OVERSIGHT AND ADMINISTRATION**

The implementation of the Go Sonoma Act will be the responsibility of the Sonoma County Transportation Authority. The SCTA is composed of twelve elected officials; a representative from each of the nine cities in Sonoma County and three members of the Sonoma County Board of Supervisors. They also serve as the Board of the Regional Climate Protection Authority (RCPA).

The SCTA will be responsible for developing and updating a strategic plan to guide allocation decisions.

The Citizens Advisory Committee established under the Ordinance No. 1 that created the SCTA will serve as an independent oversight body that will advise the SCTA on the administration of the Go Sonoma Act and report to the public via annual audits of the Act and annual reports on progress.

For the Move Traffic and Improve Safety and Build Bikeways and Pathways programs, potential projects will be identified and prioritized by each city and the County when a call for projects is issued. Sample projects are included in Moving Forward 2050, our Comprehensive Transportation Plan, located here: [scta.ca.gov/planning/comprehensive-transportation-plan/](https://scta.ca.gov/planning/comprehensive-transportation-plan/) This list does not guarantee funding for a project.

SCTA staff will evaluate and score projects for the Move Traffic and Improve Safety and Build Bikeways and Pathways programs based on the program criteria. The scored list of projects will then be submitted to the SCTA Technical Advisory Committee (TAC) for review, evaluation and recommendation. The TAC's list of recommended projects will be sent to the SCTA/RCPA

- advisory committees for their review and recommendation to the SCTA Board who will make the final decision on funding for projects.

The SCTA will work closely and cooperatively with the California Department of Transportation (Caltrans), the Metropolitan Transportation Commission (MTC) and the California Transportation Commission (CTC) on programming state and federal grants to match funding from the Go Sonoma Act for programs and projects. These partnerships will help to maximize the state and federal funds that can be leveraged with a local source of funds and to deliver projects in a timely manner.

## **V. IMPLEMENTATION GUIDELINES**

The Go Sonoma Act will begin on April 1, 2025 and will end on March 31, 2045.

Environmental reporting, review and approval procedures as provided for under the National Environmental Policy Act, the California Environmental Quality Act, or other applicable laws will be adhered to as a prerequisite to the implementation of any project.

The State of California is leading the nation with a path to eliminate greenhouse gas emissions by 2045 and reverse the growth of vehicle miles travelled.<sup>1</sup> Go Sonoma will encourage jurisdictions to prioritize climate fighting projects and help meet State and local GHG requirements.

Use of the retail transactions and use tax under this Transportation Expenditure Plan will be subject to the following restrictions:

1. The tax proceeds must be spent for the purposes of funding the transportation programs and projects as allowed in the Go Sonoma Act and may not be used for other purposes.
2. In accordance with California Public Utilities Code Section 180200, the tax proceeds will be used to supplement, and may not be used to replace, existing local property tax or other local revenues used for transportation purposes. This shall be governed by a Maintenance of Effort Policy that ensures public transparency, restricts jurisdictions from supplanting funds, indexes a baseline commitment, and establishes clear compliance and penalties.
3. The tax proceeds will be expended in Sonoma County.
4. The SCTA is charged with a fiduciary duty in administering the tax proceeds in accordance with the applicable laws and this Go Sonoma Act. Receipt of tax proceeds may be subject to appropriate terms and conditions as determined by the SCTA in its reasonable discretion, including, but not limited to, the right to require

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<sup>1</sup> Transportation related policies include: AB 32 California Global Warming Solutions Act of 2006; SB 32 Scoping Plan; SB 375 Sustainable Communities and Climate Protection Act; SB 743 § 15064.3; Executive Order B-55-18 to Achieve Carbon Neutrality by 2045; Transit Fleet Rule Regulation Order § 2023.1. Zero-Emission Bus Requirements. See <https://www.law.berkeley.edu/research/clee/research/climate/climate-policy-dashboard/> for comprehensive list of California climate change policies.

recipients to execute funding agreements and the right to audit recipients' use of the tax proceeds.

Actual tax proceeds may be higher or lower than estimated in this Go Sonoma Act. The Go Sonoma Act expenditure plan is based on the percentage distributions to each Program Category and the dollar values included are estimates only. Actual tax proceeds will be programmed annually in accordance with the percentage distributions in the Go Sonoma Act expenditure plan.

The Sonoma County Transportation Authority will prepare a Strategic Plan prior to December 31, 2023, with review by the SCTA advisory committees and approval by the SCTA Board. It will use funding prioritization criteria consistent with the goals and objectives of *Moving Forward 2050*, the Comprehensive Transportation Plan (CTP) and the Go Sonoma Act expenditure plan. The Strategic Plan will include general procedures for project sponsors to initiate a project and identify an implementation schedule and the programming of funds based on successful calls for projects. The Strategic Plan will include the evaluation criteria for prioritization of projects to meet all of the Goals of the CTP. The Strategic Plan will be updated at least every five years during the life of the Go Sonoma Act.

The SCTA is authorized to bond for the purposes of advancing the commencement of or expediting the delivery of transportation programs or projects. The SCTA may issue limited tax bonds, from time to time, to finance any program or project in the Go Sonoma Act as allowed by applicable law and as approved by the SCTA, and the maximum bonded indebtedness shall not exceed the 20 year amount of proceeds of this retail transactions and use tax, estimated to be \$670 million in 2020 dollars. Such bonds will be payable solely from the proceeds of the retail transactions and use tax and may be issued any time before expiration of the tax.



**I. GO SONOMA ACT - EXPENDITURE PLAN SUMMARY**

New transportation investment is needed in our community. Without it, we will experience more traffic, increased greenhouse gas emissions, and poorly maintained streets that lead to time away from our family and friends, bad air quality, increased costs for car maintenance, and impacts to our climate.

This plan, Go Sonoma, benefits everyone who lives and works in Sonoma County. Through a public process we have developed a plan that shows how we will fix local streets, improve transportation corridors, increase bus transit service, and improve safety for cyclists, pedestrians and drivers. Without increasing the current tax rate, more than twice as much money will be dedicated to local roads, bus service, and bike projects and cannot be taken away for any other purposes.

Having local money to build transportation infrastructure helps build the local economy too. GoSonoma will allow new projects to get built sooner, creating jobs that have a ripple effect throughout the county. SCTA will implement projects to improve our local communities and protect our environment and quality of life.

Sonoma became a self-help county in 2004 when it passed the Traffic Relief Act known as Measure M. In order to maintain our status as a self-help county and deliver critical transportation projects, we need Go Sonoma to be in place now so we can get projects ready and before we lose our standing. As a self-help county with a reliable revenue source the Sonoma County Transportation Authority (SCTA) leveraged other funding at a ratio of 5:1 to widen the Highway 101 corridor. With a stable local funding source, the SCTA has been able to secure highly competitive State and federal funds that would not have been possible without a local commitment that gets projects shovel ready.

The new investment plan will include four programs in two categories:

Fix roads, fill potholes, improve safety and usability for all	
Smooth & maintained roads	38%
Move traffic & improve safety	27%
Improve alternatives to cars, fight climate change	
Increase bus service, affordability, & first/last mile connections	23%
Build bikeways & pathways	12%

All projects will have a match requirement of at least 15%

The Go Sonoma Act will continue, for 20 years, the ¼-cent sales tax currently dedicated to transportation.



### III. GO SONOMA ACT - EXPENDITURE PLAN

The Go Sonoma Act translates the SCTA vision and goals into investments for specific programs in four program categories. Each program category will receive a percentage share of sales tax revenues, currently estimated at \$26 million annually. The program allocates 1% of the revenue for administration and audits.

#### A. Fix Roads, Fill Potholes, Improve Safety and Usability for All – 65%

##### SMOOTH & MAINTAINED ROADS

Fixing potholes and making our roads smooth to drive and ride on is a central focus of the Go Sonoma Act. Approximately \$9.9 million annually (or 38% of the sales tax revenue) will be used by cities and the County to fix existing roads and keep them well maintained. All projects will take into consideration bicycle and pedestrian needs, traffic calming, intelligent transportation system technology, construction methods and materials that reduce emissions, and appropriate safety measures. These components of a road project are eligible for sales tax revenue.

This program will help achieve the transportation system goals of: 1) Connected and Reliable, 2) Safe and Well Maintained, and 3) Community Oriented and Place Based.

Funds for this program will be allocated by a 50% population/50% road mile formula and local governments must maintain their existing commitments of local funds for transportation purposes. Below is a chart that estimates how much each jurisdiction can anticipate receiving annually.

Jurisdiction	Formula	Estimated Annual Sales Tax Funding
	Population / Road Mile Split	
Cloverdale	1.59%	\$157,393
Cotati	1.27%	\$125,580
Healdsburg	2.18%	\$215,865
Petaluma	9.78%	\$966,615
Rohnert Park	6.24%	\$616,221
Santa Rosa	28.15%	\$2,781,097
Sebastopol	1.28%	\$126,852
Sonoma	1.84%	\$181,829
Windsor	4.61%	\$455,837
County	43.04%	\$4,252,710
Total	100%	\$9,880,000

## MOVE TRAFFIC & IMPROVE SAFETY

In addition to fixing local roads, the Go Sonoma Act will provide approximately \$7.0 million annually (or 27% of the sales tax revenue) for projects that get people moving and improve safety. Moving people and goods around Sonoma County means making changes to our roadway system, prioritizing alternatives and using technology to ensure reliability and safety.

Projects will compete for the funds in this program based on the following criteria:

- Air Quality and Greenhouse Gas Emissions.

The project is likely to satisfy environmental requirements and supports the reduction of air pollution and greenhouse gas emissions. It helps achieve goals set forth in the Shift Sonoma County Low Carbon Transportation Plan and climate emergency resolutions approved by local jurisdictions and the Regional Climate Protection Authority.

- Connectivity.

The project improves connections within and between communities and supports Priority Development Areas.

- Cost Effectiveness.

The costs and benefits of the project are reasonably balanced and other grants above the required match are leveraged when possible.

- Local Support.

The project has clear local support through a resolution of the local governing board and is included in the SCTA's Comprehensive Transportation Plan.

- Safety and Public Health.

The project improves safety and health for travelers of all modes, as well as community health and resiliency. It uses best practices for features such as crosswalk, bikeway and pathway designs on city streets (i.e., protected bike lanes) and for pedestrian improvements, transit elements and sound walls on road projects in urban areas.

- Traffic Flow.

The project improves high traffic conditions with right-sized solutions that have regional benefits that maximize the movement of people and reduce travel time. The flow of traffic is improved through operational improvements such as interchanges, traffic signals, turn lanes, or roundabouts, or by enabling reductions in vehicle miles traveled.

All projects will then be further assessed based on how they can reduce greenhouse gas emissions; how quickly they can be built and the ability to create jobs; and how they address geographic equity.

Initially, priority will be given to projects that make it safer to drive, bike, walk, or use public transit and improve existing roads. Projects may include such things as interchange improvements that improve traffic flow and adding non-automobile amenities such as bike lanes and sidewalks while reconstructing roadways. All projects will require environmental review, engineering and matching funds before construction can begin.

A commitment of 18% of the \$7.0 million used in the "Move Traffic and Improve Safety" category (which is equivalent to 5% of the total sales tax revenue) will be used for non-

automobile elements of road projects such as adding sidewalks and bike lanes and will be clearly identified.

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions.

**B. Improve Alternatives to Cars , Fight Climate Change – 35%.**

INCREASE BUS SERVICE, AFFORDABILITY & CONNECTIONS FOR FIRST/LAST MILE

Funding for local transit improvements in the Go Sonoma Act will expand and enhance local bus operations to provide a more reliable service that works for more people. This program includes maintenance of existing bus service, increased bus frequencies and extended hours of operations, and a community benefit program to provide free rides for groups like students and seniors. Increased bus frequencies and extended hours of operations should be prioritized where routes make first and last mile connections to major bus transit hubs, schools and rail stations, or serve major transit corridors or commute routes between communities.

Approximately \$6 million (or 23% of sales tax revenue) annually is dedicated to this program. Of that amount, 3% annually is dedicated to community benefit programs that support first/last mile and commuter programs to be managed by SCTA.

Below is a chart estimating how much each category and each Transit Agency can expect from the measure annually:

Operators	Service Area Population %	Service Continuity* 10%	Service Expansion 8%	Fare Free Rides up to 2%**
Petaluma Transit	12.43%	\$323,248	\$258,598	Reimbursement of costs
Santa Rosa CityBus	35.08%	\$912,019	\$729,615	Reimbursement of costs
Sonoma County Transit	52.49%	\$1,364,733	\$1,091,787	Reimbursement of costs
	100.00%	\$2,600,000	\$2,080,000	\$520,000

\*The 2004 Measure M Bus Service program is now considered existing service but will be continued in the new measure

\*\*Remainder, if any, to be distributed by population formula to Service Expansion

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions

BUILD BIKEWAYS AND PATHWAYS

This program will better separate bikes from cars and make it easier to bike and walk. It includes building new infrastructure for bicycles and pedestrians that will increase overall safety, close critical gaps in existing routes, and promote the use of active transportation

through community benefit programs to support safety education and encouragement like Safe Routes to School and Vision Zero.

Approximately \$3.1 million (or 12% of sales tax revenue) annually is dedicated to this program and will be used for bicycle and/or pedestrian projects that compete based on the criteria below. Of the total annual amount, 1% is dedicated annually to community benefit programs that support safety education and encouragement.

- Demonstrate the potential to shift from cars to active transportation measured by a reduction in vehicle miles traveled
- Use best practices for bikeway design, considering appropriate facilities that maximize use and safety
- Implement safety improvement priorities identified through Vision Zero, a plan to prevent all road deaths and serious injuries
- Design for all ages and abilities

This program will help achieve the transportation system goals 1) Connected and Reliable, 2) Safe and Well Maintained, 3) Community Oriented and Place Based, and 4) Zero Emissions

#### **IV. OVERSIGHT AND ADMINISTRATION**

The implementation of the Go Sonoma Act will be the responsibility of the Sonoma County Transportation Authority. The SCTA is composed of twelve elected officials; a representative from each of the nine cities in Sonoma County and three members of the Sonoma County Board of Supervisors. They also serve as the Board of the Regional Climate Protection Authority (RCPA).

The SCTA will be responsible for developing and updating a strategic plan to guide allocation decisions.

The Citizens Advisory Committee established under the Ordinance No. 1 that created the SCTA will serve as an independent oversight body that will advise the SCTA on the administration of the Go Sonoma Act and report to the public via annual audits of the Act and annual reports on progress.

For the Move Traffic and Improve Safety and Build Bikeways and Pathways programs, potential projects will be identified and prioritized by each city and the County when a call for projects is issued. Sample projects are included in Moving Forward 2050, our Comprehensive Transportation Plan, located here: [scta.ca.gov/planning/comprehensive-transportation-plan/](https://scta.ca.gov/planning/comprehensive-transportation-plan/). This list does not guarantee funding for a project.

SCTA staff will evaluate and score projects for the Move Traffic and Improve Safety and Build Bikeways and Pathways programs based on the program criteria. The scored list of projects will then be submitted to the SCTA Technical Advisory Committee (TAC) for review, evaluation and recommendation. The TAC's list of recommended projects will be sent to the SCTA/RCPA

advisory committees for their review and recommendation to the SCTA Board who will make the final decision on funding for projects.

The SCTA will work closely and cooperatively with the California Department of Transportation (Caltrans), the Metropolitan Transportation Commission (MTC) and the California Transportation Commission (CTC) on programming state and federal grants to match funding from the Go Sonoma Act for programs and projects. These partnerships will help to maximize the state and federal funds that can be leveraged with a local source of funds and to deliver projects in a timely manner.

## **V. IMPLEMENTATION GUIDELINES**

The Go Sonoma Act will begin on April 1, 2025 and will end on March 31, 2045.

Environmental reporting, review and approval procedures as provided for under the National Environmental Policy Act, the California Environmental Quality Act, or other applicable laws will be adhered to as a prerequisite to the implementation of any project.

The State of California is leading the nation with a path to eliminate greenhouse gas emissions by 2045 and reverse the growth of vehicle miles travelled.<sup>1</sup> Go Sonoma will encourage jurisdictions to prioritize climate fighting projects and help meet State and local GHG requirements .

Use of the retail transactions and use tax under this Transportation Expenditure Plan will be subject to the following restrictions:

1. The tax proceeds must be spent for the purposes of funding the transportation programs and projects as allowed in the Go Sonoma Act and may not be used for other purposes.
2. In accordance with California Public Utilities Code Section 180200, the tax proceeds will be used to supplement, and may not be used to replace, existing local property tax or other local revenues used for transportation purposes. This shall be governed by a Maintenance of Effort Policy that ensures public transparency, restricts jurisdictions from supplanting funds, indexes a baseline commitment, and establishes clear compliance and penalties.
3. The tax proceeds will be expended in Sonoma County.
4. The SCTA is charged with a fiduciary duty in administering the tax proceeds in accordance with the applicable laws and this Go Sonoma Act. Receipt of tax proceeds may be subject to appropriate terms and conditions as determined by the SCTA in its reasonable discretion, including, but not limited to, the right to require

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recipients to execute funding agreements and the right to audit recipients' use of the tax proceeds.

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The Sonoma County Transportation Authority will prepare a Strategic Plan prior to December 31, 2023, with review by the SCTA advisory committees and approval by the SCTA Board. It will use funding prioritization criteria consistent with the goals and objectives of *Moving Forward 2050*, the Comprehensive Transportation Plan (CTP) and the Go Sonoma Act expenditure plan. The Strategic Plan will include general procedures for project sponsors to initiate a project and identify an implementation schedule and the programming of funds based on successful calls for projects. The Strategic Plan will include the evaluation criteria for prioritization of projects to meet all of the Goals of the CTP. The Strategic Plan will be updated at least every five years during the life of the Go Sonoma Act.

The SCTA is authorized to bond for the purposes of advancing the commencement of or expediting the delivery of transportation programs or projects. The SCTA may issue limited tax bonds, from time to time, to finance any program or project in the Go Sonoma Act as allowed by applicable law and as approved by the SCTA, and the maximum bonded indebtedness shall not exceed the 20 year amount of proceeds of this retail transactions and use tax, estimated to be \$670 million in 2020 dollars. Such bonds will be payable solely from the proceeds of the retail transactions and use tax and may be issued any time before expiration of the tax.