

**TOWN OF PARADISE
ORDINANCE NO. 569**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PARADISE
EXTENDING, SUBJECT TO VOTER APPROVAL, THE TOWN'S
EXISTING GENERAL TRANSACTIONS AND USE TAX FOR AN
ADDITIONAL TEN YEARS TO MARCH 31, 2031, PURSUANT TO
REVENUE & TAXATION CODE SECTIONS 7251 ET SEQ.**

The Town Council of the Town of Paradise, State of California, does **ORDAIN AS FOLLOWS:**

WHEREAS, on November 4, 2014, a majority of the Town's voters approved Ordinance No. 545 (Measure C), codified as Paradise Municipal Code Chapter 3.22, which authorized a one-half of one percent (0.50%) general transactions and use tax for six years; and

WHEREAS, the funds generated by Ordinance No. 545 have been used by the Town Council to purchase new Police Vehicles and Fire Engines and other public safety equipment; to purchase equipment, additional open hours and training for Animal Control, and as funding for road improvement projects in the Town of Paradise; and

WHEREAS, it is proposed by the Town Council that the existing one half of one percent (0.50%) transactions and use tax be extended by Town voters beyond its current March 31, 2021 termination date to March 31, 2031.

SECTION 1. Paradise Municipal Code section 3.22.050 is hereby amended to read:

3.22.050 Transactions Rate Tax

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the Town of Paradise at the rate of one-half of one percent (0.50%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory until March 31, 2031.

SECTION 2. Paradise Municipal Code section 3.22.070 is hereby amended to read as follows:

3.22.070 Use Tax Rate

An excise tax is hereby imposed on the storage, use or other consumption in the Town of tangible personal property purchased from any retailer until March 31, 2031 for storage, use or other consumption in said territory at the rate of one-half of one percent (0.50%) of the sales price of such 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 3. TERMINATION DATE. The tax levied by this ordinance shall continue at the rate of one-half of one percent (0.50%) until March 31, 2031. The authority to levy the tax imposed by this ordinance shall expire on March 31, 2031.

**Town of Paradise
Resolution No. 18-09**

SECTION 4. 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 5. EFFECTIVE DATE. This ordinance relates to an extension of the Town's existing transactions and use tax and shall take effect and become operative only if approved by a majority of voters at the Regular Municipal Election to be held on November 6, 2018. If approved by the voters, the transactions and use tax codified under Chapter 3.22 of the Paradise Municipal Code will be extended to 11:59 p.m. on March 31, 2031. If the measure fails, this ordinance shall be rendered inoperative and void, however, the defeat of the ordinance shall not operate to extinguish or amend the existing transactions and use tax as presently constituted and approved on November 4, 2014, which will expire on March 31, 2021.

SECTION 6. CEQA. This ordinance and the contemplated levy of the transactions and use tax referenced herein is not a "project" within the meaning of the California Environmental Quality Act ("CEQA") codified as 21000 et seq. of the California Public Resources Code because it will not result in a direct or reasonably foreseeable indirect physical change in the environment nor does it involve any commitment to any specific project, which may result in a potentially significant physical impact on the environment.

PASSED AND ADOPTED by the Town Council of the Town of Paradise, County of Butte, State of California, on this 8th day of May, 2018 by the following vote:

AYES: Greg Bolin, Scott Lotter, Melissa Schuster and Jody Jones, Mayor
NOES: Mike Zuccolillo
ABSENT: None
ABSTAIN: None



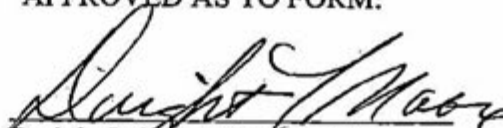
Jody Jones, Mayor

ATTEST: *May 9, 2018*



Dina Volenski, Town Clerk

APPROVED AS TO FORM:



Dwight L. Moore, Town Attorney