Measure S

Imperial County Public Safety Sales and Use Tax Initiative

IMPERIAL COUNTY 911 RESPONSE/PUBLIC SAFETY PROTECTION. To maintain/improve emergency/911 response, fire/paramedic/sheriff services; prepare for/respond to earthquakes, other disasters; reduce crime; attract/retain qualified firefighters/paramedics/sheriff's deputies; address homelessness; upgrade aging lifesaving fire equipment, fire stations, other emergency facilities; shall Imperial County's locally-controlled measure establishing a ½-cent sales tax, generating approximately **$20,000,000** annually, expiring in 20 years, be adopted; requiring audits, spending disclosure, funds cannot be diverted for other purposes?

Yes ____ No ____

FULL TEXT OF BALLOT MEASURE S

The People of the County of Imperial do ordain as follows:

Section 1. Title.
This ordinance shall be known, and may be cited as, the "Imperial County Public Safety Ordinance."

Section 2. Findings.

a) Imperial County public safety professionals work hard to deliver vital County services that keep the public and local communities safe; provide help in an emergency; respond in isolated and massive natural disasters; protect people from criminal activity; and much more.
b) Imperial County's public safety teams are facing growing peril due to aging, inadequate facilities, deteriorated equipment, limited technology, and extremely limited resources.
c) Sixty percent (60%) of all Imperial County 911 calls are medical emergencies, such as heart attacks, strokes, and car accidents. Seconds matter in a life-threatening situation, but in some parts of Imperial County, the nearest ambulance can be an hour away.
d) Imperial County is huge, spanning nearly 4,500 square miles. The sheer size of the County translates to additional public safety impacts and challenges. In some cases, not only are ambulances an hour away, but when criminals are arrested, officers often have to drive over an hour to get them to a jail where they can be held.
e) Imperial County lacks the technology, communications equipment, and space for coordinating a Countywide response to major emergencies or natural disasters, including: earthquakes, windstorms, and flash flooding, AND active shooter situations, missing children, terrorist attacks, widespread power outages, and other safety threats.
f) Unlike other counties across the state, Imperial County operates without a modern Emergency Operations Center (EOC). That means that the County's dedicated public safety professionals must operate and work with an aging, outdated 911

dispatch system to respond to emergencies—including earthquakes, windstorms, and flash flooding as well as active shooter situations, missing children and/or missing migrant adults, terrorist attacks, and widespread power outages.

g) Fire safety infrastructure is also aging. Several of Imperial County's fire stations are now over 50 years old. They are too small to accommodate the firefighters and paramedics that the County needs on duty each day and cannot house rescue ambulances and modern life-saving fire trucks and equipment. In two locations, County fire personnel operate out of a trailer. All of these deteriorating stations are not earthquake safe and have other challenges. Fire vehicles and equipment are also aging.

h) The current Imperial County Coroner's Office is so small, inadequate and outdated that all autopsies must be sent to San Diego County to be processed. It can take weeks for mourning families to receive their loved ones—and often too late for proper religious or cultural services.

i) Because of the sheer size of the County and time it takes to travel from one part of the County to another, it can take a two hour round trip for Sheriff's deputies and other law enforcement personnel to transport someone arrested for a crime to Imperial County's only jail. This leaves local communities across the County vulnerable, with less law enforcement protection, and sometimes deputies even have to release suspects because driving them to jail would leave no other deputy on duty.

j) Millions of people and vehicles cross the U.S. border into Imperial County each year. The County's public safety personnel are not adequately resourced to respond quickly to crime, drugs, and other emergencies, including car accidents and medical emergencies, that impact us because of this large influx of people and vehicles.

k) Changing weather patterns are now causing more severe and frequent weather events, including flash flooding that is fast-moving, unpredictable, and dangerous. County public safety personnel are not adequately resourced to provide an adequate (in some cases lifesaving) response to these events.

<u>Section 3. The Imperial County Public Safety Ordinance.</u>

A new Chapter 4.14 is added to Title 4 (Revenue and Finance) of the Imperial County Code, to read as follows.

Section 4.14.010. Title.

This chapter shall be known as the Imperial County Public Safety Ordinance.

Section 4.14.020. Purpose.

This ordinance is adopted to achieve the following purposes, and directs that the following provisions be interpreted in order to accomplish these purposes:

a) To provide funding to the County for public safety and emergency services.

b) To impose strict oversight and transparency requirements to ensure that every dollar is spent efficiently and directly benefits public safety and emergency services.

c) To impose a temporary special 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 which shall be operative for a period of 20 years if a majority of electors voting on the measure vote to approve the imposition of the tax.

d) 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 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code.
e) 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.
f) 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 (commencing with Section 7251) 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.

Section 4.14.030. Definitions [RESERVED].

Section 4.14.040. Retail Transactions Tax.

a) 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 one-half of one percent (0.5%), levied on the gross receipts of each retailer from the sale of all tangible personal property sold at retail in the County on or after the operative date of this ordinance.
b) For the purposes of the retail transactions tax imposed by this section, all retail transactions are consummated at the place of business of the retailer, unless the tangible personal property sold is delivered by the retailer or the retailer's 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 the rules and regulations adopted by the California Department of Tax and Fee Administration.

Section 4.14.050. Use Tax.

a) 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 or after the operative date of this ordinance for storage, use, or other consumption in the County at the rate of one-half of one percent (0.5%) of the sales price of the property.
b) For purposes of the tax imposed by the section, 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 4.14.060. Adoption of Provisions of State Law.

a) Except as otherwise provided in this ordinance, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, insofar as they relate to sales and use taxes and are not inconsistent with the provisions of Part 1.6 (commencing with Section 7251) 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.

b) Wherever the State of California is named or referred to as the taxing agency in the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, the name of the County shall be substituted therefore, except as follows:

   1) The substitution shall not be made for the terms “State Controller,” “State Treasurer,” “State Treasury,” and “Constitution of the State of California.”
   2) The substitution shall not be made if it would require action to be taken by or against the County 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) The substitution shall not be made if the substitution would do either of the following:
      A. Provide a tax exemption with respect to certain sales, storage, use, or other consumption of tangible personal property that would not otherwise be exempt while such sales, storage, use, or other consumption remains subject to tax by the state under the provisions of Part 1 (commencing with section 6001) of Division 2 of the Revenue and Taxation Code.
      B. Impose a tax with respect to certain sales, storage, use, or other consumption of tangible personal property that would not be subject to tax by the state under the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code.
   4) The substitution shall not be made in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797, or 6828 of the Revenue and Taxation Code.

c) The name of the County shall be substituted for the word “state” in the phrase “retailer engaged in business in the state,” and in the definition of that phrase, in Section 6203 of the Revenue and Taxation Code

   1) “A retailer engaged in business in the County” shall 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 exceed 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 the Internal Revenue Code and the regulations adopted thereunder.

d) 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.
e) All amendments to Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code that are enacted subsequent to the effective date of this ordinance and that are not inconsistent with Part 1.6 (commencing with Section 7521) of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code that are enacted subsequent to the effective date of this ordinance, shall automatically become part of this ordinance, provided that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

Section 4.14.070. Exemptions and Exclusions.

a) The retail transactions tax imposed by Section 5 shall be subject to the following exemptions and exclusions:
    1) The amount subject to the retail transactions tax shall not include the amount of any sales or use tax imposed by the State of California or by any city, county, or city and county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5, commencing with Section 7200, of Division 2 of the Revenue and Taxation Code) or the amount of any state-administered transactions or use tax.
    2) The 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 the aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government shall be exempt from the retail transactions tax.
    3) The sales of property which is to be used outside the County and which is shipped to a point outside the County, pursuant to the contract o sale, by delivery to that point by the retailer or the retailer's agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point, are exempt from the retail transactions tax. For purposes of this paragraph, delivery to a point outside the County shall be satisfied as follows:
        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-district address and by a declaration under penalty of perjury, signed by the buyer, stating that the address is, in fact, the buyer's principal place of residence.
        B. With respect to commercial vehicles, by registration to a place of business out-of-county and a declaration under penalty of perjury,

signed by the buyer, that the vehicle will be operated from that address.

4) The sale of tangible personal property shall be exempt from the retail transactions tax 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.
    A. The lease of tangible personal property which is a continuing sale of that property shall be exempt from the retail transactions tax 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.
    B. For purposes of this paragraph (4), 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 that right is exercised.

b) The use tax imposed by Section 6 shall be subject to the following exemptions and exclusions:
1) The amount subject to the use tax shall not include the amount of any sales or use tax imposed by the State of California or by any city, county, or city and county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5, commencing with Section 7200, of Division 2 of the Revenue and Taxation Code) or the amount of any state-administered transactions or use tax.
2) In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property, other than fuel or petroleum products, purchased by operators of aircraft and used or consumed by the operators directly and exclusively in the use of the 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 shall be exempt from the use tax.
3) The storage, use, or other consumption in the County of tangible personal property shall be exempt from the use tax 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.
    A. The possession of, or the exercise of any right or power over, tangible personal property under a lease which is a continuing purchase of the property shall be exempt from the use tax for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease entered into prior to the operative date of this ordinance.
    B. For purposes of this paragraph (3), the storage, use, or other consumption of, 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 the right is exercised.

4) Except as provided in subparagraph (A), a retailer engaged in business in the County shall not be required to collect the 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.
    A. "A retailer engaged in business in the county" shall also include any retailer of a vehicle subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, an aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or an undocumented vessel registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. The retailer shall be required to collect the use tax from any purchaser who registers or licenses the vehicle, aircraft, or vessel at an address in the County.
    B. Any person subject to the use tax imposed by Section 6 shall be entitled to credit against that tax any transactions tax, or to reimbursement for a transactions tax, paid to a County imposing, or a retailer liable for, a transactions tax pursuant to Part 1.6 (commencing with Section 7251) 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 4.14.080. Contract with the State.

a) Prior to the operative date of this ordinance, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this ordinance.
b) In the event the County does not contract with the California Department of Tax and Fee Administration prior to the operative date of this ordinance, the County shall nevertheless so contract and, in that case, the operative date of this ordinance shall be the first day of the first calendar quarter following the execution of the contract.

Section 4.14.090. Prohibition on Enjoining Collection.

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 County, or against any officer of the state or County, to prevent or enjoin the collection under the ordinance, or Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 4.14.100. Public Safety Fund.

a) There is hereby established in the treasury of the County the Public Safety Fund.
b) The proceeds of the retail transactions and use taxes imposed by this ordinance shall be deposited into the Public Safety Fund and shall be expended in accordance with Section 4.14.100.

Section 4.14.110. Expenditure of Tax Proceeds.

a) Revenues in the fund shall be expended as follows:
    1) Construction of a South County public safety and emergency operations facility located in or near the City of El Centro, including but not limited to a Coroner's Facility.
    2) Construction of a North County public safety facility located in or near the City of Brawley, including but not limited to a patrol station and temporary correctional holding facility.
    3) Renovations to Fire Stations 6, 8, 12, and 13.
    4) Construction of a fire station in or near the unincorporated area east of the City of Calexico, commonly known as the Gateway.
    5) Construction of a Fire Station in or near the Salton City area (Station 19).
    6) Demolition and construction of a new fire station in or near Ocotillo (Station 4).
    7) Purchase of fire safety vehicles, equipment, and supplies.
    8) Ongoing operational costs, maintenance, and repairs for all County-owned public safety and emergency operations facilities and fleet services referenced in this section.
    9) Administrative costs associated with the collection and expenditure of funds pursuant to this ordinance.
b) The Board of Supervisors shall seek advice and input from the County Fire Chief and County Sheriff-Coroner-Marshal before making any budgetary decisions related to the expenditure of funds collected pursuant to this special tax.

Section 4.14.120. Citizen's Oversight Committee.

a) The County Sheriff-Coroner-Marshal, County Fire Chief, and Board of Supervisors shall be responsible for appointing a seven (7) member Oversight Committee within two (2) months of the effective date of this ordinance. The Oversight Committee shall meet publicly at least semi-annually to review all revenues and expenditures of funds collected pursuant to this ordinance, shall review annual audit reports related to this ordinance, and shall make at least one (1) written annual report to the Board of Supervisors at a public meeting summarizing the Oversight Committee's findings.
b) The County Sheriff-Coroner-Marshal shall appoint three (3) members, and the County Fire Chief shall appoint three (3) members, and the Board of Supervisors shall appoint one (1) member to the Oversight Committee, and shall give strong preference to members who represent a cross-section of the community, including, but not limited to, nonprofit organizations, non-partisan political organizations (such as the League of Women Voters), taxpayer associations, labor unions neighborhood associations, chambers of commerce, etc.

Section 4.14.130. Annual Audit.
By no later than December 31st of each year, the Board of Supervisors shall cause an independent auditor to conduct an audit of the Public Safety Fund created by this ordinance. The auditor shall include an accounting of the revenue received from the tax and shall review whether the tax revenues collected pursuant to this ordinance are collected, managed, and expended in accordance with the requirements of this ordinance. The auditor's report shall be presented to the Board of Supervisors, be reviewed by the Oversight Committee, be made available on the County's website, and be made available to the public.

Section 4.14.140. Bonding Authority.
In the event the Board of Supervisors determines that it is prudent or desirable to issue bonds secured, in whole or in part, by the revenue generated from this transaction and use tax in order to carry out or expedite the expenditure plan set forth in Section 12, this ordinance empowers the Board of Supervisors to take whatever ordinances necessary to do so. To whatever extent the law requires voter authorization for a county to issue bonds secured, in whole or in part, via the revenue generated from a citizen-sponsored special tax, it is the will of the voters in adopting this ordinance to grant such uthorization and allow the County to issue and repay such bonds, and for the Board of Supervisors to pass rules and regulations which are necessary to do so. Nothing in this ordinance shall be interpreted to diminish the County's right to pursue the most efficient and least expensive financing alternative.

Section 4.14.150. Amendment.

a) The Board of Supervisors may not amend or repeal any of the provisions of this ordinance, and may not expand, extend or increase the special tax, unless the Board's proposal is submitted to, and approved by, a majority of the voters of the County.
b) Notwithstanding the foregoing, the Board of Supervisors may amend this ordinance provided that the changes further the purposes of the ordinance and that at least a majority of Supervisors vote in favor of such changes.
c) The people of the County of Imperial affirm that actions not constituting an expansion, extension, or increase of the rate of the special tax include, but are not limited to:
    1) An action that interprets or clarifies (i) the methodology of applying or calculating the special tax or (ii) any definition applicable to the special tax, so long as the interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with this ordinance;
    2) Fixing any technical errors within this ordinance which may thwart the ability of the County to levy and collect this tax or to carry out the ordinance's expenditure plan;
    3) Making this ordinance consistent with any state law applicable to local sales taxes; and
    4) The collection of the special tax even if the County had, for some period of time, failed to collect the special tax.

Section 4. Annual Appropriations Limit.
Pursuant to Article XIII B of the California Constitution and other applicable laws, the appropriations limit for the County shall be adjusted periodically, as permitted by the California Constitution, by the aggregate sum of taxes collected under this ordinance.

Section 5. Effective and Operative Dates.

a) In accordance with California Revenue and Taxation Code section 7265, this ordinance shall be operative on the first calendar quarter commencing more than 110 days after the adoption of this ordinance.
b) This ordinance shall cease to be operative twenty (20) years from the date this ordinance is first operative, unless subsequently extended by a vote of the people.
c) This ordinance shall take effect immediately upon its adoption by a majority of voters voting on the ordinance.

Section 6. Severability.

a) If any provision of this ordinance, or any section, phrase, or word thereof, or the application of any provision, section, part, phrase or word to any person or circumstance, including but not limited to any exemption to the special tax, is for any reason held to be invalid or unconstitutional, the remaining provisions, sections, parts, phrase or words shall not be affected, but shall remain in full force and effect, and to this end the provisions, sections, parts, phrases and words of this ordinance are severable.
b) The voters hereby declare that this ordinance, and each section, provision, part, phrase and word, including any exemption to the special tax, would have been adopted irrespective of whether any one or more provisions, sections, parts, phrases or words are found to be invalid or unconstitutional.

Section 7. Conflicting Ordinances.

a) If this ordinance and one or more conflicting ordinances appear on the same County ballot, the provisions of the ordinance that receives the greater number of affirmative votes will prevail in its entirety, and the other ordinance or ordinances shall be null and void.
b) If this ordinance is approved by the voters but superseded by law by another conflicting ordinance approved by the voters at the same election, and the conflicting ballot ordinance is later held to be invalid, this ordinance shall be self-executing and will be given full force and effect.

Section 8. Liberal Construction.
This ordinance shall be liberally construed to effectuate its purposes.

Section 9. Legal Defense.
The People of the County of Imperial desire that this ordinance, if approved by the voters and thereafter challenged in court, be defended by the County. The People, by approving this ordinance, hereby declare that the proponents of this ordinance have a direct and personal stake in defending this ordinance from constitutional or statutory challenges to the ordinance’s validity or implementation. In the event that the County fails to defend

this ordinance, or the County fails to appeal an adverse judgment against the constitutionality, statutory permissibility or implementation of this ordinance, in whole or in part, in any court of law, the ordinance's proponents shall be entitled to assert their direct personal stake by defending the ordinance's validity and implementation in any court of law and shall be empowered by the People through this ordinance to act as agents of the People. The County shall indemnify the proponents for reasonable expenses and any losses incurred by the proponents, as agents, in defending the validity and/or implementation of the challenged ordinance. The rate of indemnification shall be no more than the amount it would cost the County to perform the defense itself.

BALLOT TITLE SUMMARY

The purpose of the Initiative is to provide funding to the County of Imperial for public safety and emergency services, and to impose oversight and transparency requirements to ensure funds spent in relation to the Initiative benefit public safety and emergency services. The Initiative states that without such funds, County public safety teams face operational obstacles, including aging and inadequate facilities, deteriorated equipment, limited technology, and limited resources.

The Initiative proposes a one-half of one percent (0.5%) countywide sales and use tax on retail transactions within Imperial County to be imposed for twenty (20) years, with limited exemptions and exclusions. The tax would be collected in accordance with California law and administered alongside existing sales taxes, with revenues deposited into a dedicated Public Safety Fund with limited authorized uses. These uses include the construction, improvement, and maintenance of public safety facilities, such as fire stations, law enforcement facilities, and a Coroner's Facility, in El Centro, Brawley, Salton City, Ocotillo, and Calexico; the purchase of fire safety vehicles, equipment and supplies; and the funding of ongoing operational maintenance and repair costs for County-owned public safety and emergency facilities and fleet services, as well as administrative costs associated with implementing the Initiative.

The Initiative requires that the County Sheriff-Coroner-Marshal, County Fire Chief, and Board of Supervisors appoint a seven (7) member Citizen's Oversight Committee within two (2) months of the effective date of the Initiative that meets at least semi-annually to review all revenues and expenditures of funds collected and annually make at least one (1) written report to the Board of Supervisors at a public meeting. The Board of Supervisors is required to, by no later than December 31st of each year, cause an independent audit of the Public Safety Fund. The Board of Supervisors may issue bonds secured, in whole or in part, by the revenue generated by the revenue from the proposed sales and use tax.

The Initiative would become effective on the first day of the calendar quarter commencing more than 110 days after voter approval and would cease after twenty (20) years unless subsequently extended by voter approval.