

IMPARTIAL ANALYSIS OF MEASURE X

This Impartial Analysis of Measure X has been prepared by the City Attorney pursuant to Section 9280 of the California Elections Code.

If adopted by a majority of the voters, Measure X would enact a one percent (1%) increase in the sales tax rate in the City of Loma Linda. The measure was placed on the ballot by a petition signed by the requisite number of voters.

The sales tax is also referred to as a "transactions and use tax." The current sales tax rate in the City of Loma Linda is seven and three-fourths percent (7.75%). This tax will add 1 cent (\$.01) to each dollar (\$1.00) of taxable sales and transactions in the City of Loma Linda. Accordingly, if Measure X is adopted, the sales tax rate in the City of Loma Linda would increase to eight and three-fourths percent (8.75%). The proposed sales tax increase, like the current sales tax, would be imposed upon the sale of all tangible personal property sold at retail within the jurisdictional limits of Loma Linda, as well as upon the storage, use or other consumption of tangible personal property purchased from any retailer and delivered or used in the jurisdictional limits of the City. During its first year of operation, the sales tax is estimated to generate approximately \$6.4 million in revenue. If adopted, the sales tax increase would be effective on October 1, 2026.

All revenue generated from the proposed sales tax increase would be deposited into the City's General Fund, and used by the City to pay for general City operations and services including, but not limited to, fire and police/sheriff protection, preventing crime, maintaining 911 emergency response, protecting local drinking water sources, maintaining streets and parks, keeping public areas safe and clean, addressing homelessness, providing senior citizen programs, repairing streets and potholes, maintaining open space and natural areas, and general services of the City. As such, this ballot measure proposes a "general purpose tax," rather than a "special purpose tax." The measure requires a simple majority vote (50% plus 1) for adoption.

Measure X requires audits by an independent auditor and public disclosure of the receipt and expenditures of the revenue generated by the proposed sales tax increase to ensure compliance with requirements of the ballot measure.

Dated: March 12, 2026

s/ Diane E. Robbins City Attorney