CITY OF TWENTYNINE PALMS
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "___"
ONE PERCENT TRANSACTIONS AND USE (SALES) TAX

On July 14, 2026, the City Council voted to place Measure "___" on the November 3, 2026 general municipal election ballot to seek voter approval of an ordinance enacting a one percent transactions and use tax locally in the City of Twentynine Palms (City), referred to herein by its common name a "Sales Tax." Such taxes are not taxes on homes or properties, and rather are applied to purchases (with exceptions for items such as groceries or prescription medication). As a result, the proposed Sales Tax will apply equally to anyone making an applicable purchase, including tourists and other visitors.

If approved by a majority of Twentynine Palms voters, this Measure would implement a one percent "sales tax" on applicable transactions within the City. The "sales tax" will be calculated based on the sales price of tangible personal property sold at retail in the City. For example, for every $100 spent on taxable goods, the proposed tax would be one dollar ($1.00).

The stated "Purpose" of the Measure is "to create a locally-controlled funding source, which is legally protected from being taken by the State, by creating a 1% transaction (sales) and use tax, the proceeds of which may only be used for local services and to address local priorities such as: maintaining 911 and emergency response times, police officers and patrols; repairing streets/sidewalks; responding to floods/natural disasters; maintaining safety of public parks; and upgrading the animal shelter." It is estimated this Measure will provide an additional $2,000,000 in annual funding for the City. While the proposed tax would be a "general tax," meaning that funds received may be used to pay for any lawful City program, the Measure requires that any funds derived only be used in furtherance of the stated "Purpose." It also requires that the City's annual audit include a confirmation that this limitation on spending has been complied with, a summary of how the funds were spent, and that this summary be available for public review.

If approved, it is anticipated that the Sales Tax would begin to be implemented on April 1, 2027, and will remain in effect until ended by voters.

A "yes" vote on Measure "___" will authorize the one percent transactions and use (sales) tax.

A "no" vote on Measure "___" will not authorize the one percent transactions and use (sales) tax.

The above statement is an impartial analysis of Measure ____. If you desire a copy of the measure, please visit the City's website or call the City Clerk's Office at (760) 367-6799 and a copy will be mailed at no cost to you.

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A. Patrick Muñoz
City Attorney