SAN BERNARDINO COUNTY

Interoffice Memo

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REGISTRAR OF VOTERS

DATE: August 10, 2026

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TO: **LETESHIA WILSON**
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SUBJECT **COUNTY COUNSEL IMPARTIAL ANALYSIS- SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY MEASURE I ELECTION TO BE HELD ON NOVEMBER 3, 2026**

This Measure was placed on the ballot by an ordinance adopted by the San Bernardino County Transportation Authority (Authority) and a Resolution passed by the San Bernardino County Board of Supervisors.

Currently there is a one-half percent (1/2%) Retail Transactions and Use Tax that was approved by voters in 2004 and will remain in effect until March 31, 2040.

A "yes" vote by at least two-thirds of the voters casting votes on this Measure will authorize the Authority to continue levying the already voter approved one-half percent (1/2%) Retail Transactions and Use Tax until repealed by a subsequent ballot measure approved by County voters and until all debt is satisfied and committed contracts are fulfilled. A "no" vote will not extend the already existing one-half percent (1/2%) tax after March 31, 2040.

The Authority's Ordinance No. 26-1 was adopted pursuant to California Constitution Article XIIIC §2(d), California Public Utilities Code §§180000 et seq. and Revenue and Taxation Code §§7251 et seq.

Proceeds from this tax can only be used for the construction, maintenance, improvements, and operation of local streets, roads, and highways, state highways, and freeways; construction, maintenance, improvements, and operation of public transit systems; transportation technologies; and administration of this tax and its revenues. Profits from this tax cannot be used for other governmental purposes or programs. The Measure requires some of the identified revenue generated in specific subareas of San Bernardino County are spent on projects in that subarea.

The Measure requires that funding from this tax be used in accordance with the specified voter-approved Transportation Expenditure Plan included in this Ballot Measure. The specific projects and programs included in the Transportation Expenditure Plan can only be changed after the Retail Transactions and Use Tax has been in effect for 10 years, or after the year 2050.

Commencing in 2050 and at least every ten years thereafter, the Authority shall review and, where necessary, propose revisions to the Transportation Expenditure Plan. The review will include recommendations from local jurisdictions, transportation agencies, interest groups, and the general public. The Authority will be required to notify all local jurisdictions and the Board of Supervisors in writing of the proposed revision and said revisions will go into effect 45 days after the notice is given.

The Measure will also continue the Independent Taxpayer Oversight Committee that was created in 2004 to provide citizen review and to ensure that all funds generated by this tax are spent in accordance with the Transportation Expenditure Plan. An Administration fund will be established and one percent (1%) of the annual net amount of revenue raised by the tax shall be credited to the fund. Expenditures for the administration of the Retail and Transaction Use Tax shall not exceed the revenues in the Administration fund.

Collection of the tax enacted by this Measure shall commence on April 1, 2040.

LAURA FEINGOLD
County Counsel

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