

RESOLUTION NUMBER R- **315194**

DATE OF FINAL PASSAGE **NOV 14 2023**

A RESOLUTION OF THE COUNCIL OF THE CITY OF  
SAN DIEGO OPPOSING THE TAXPAYER PROTECTION  
AND GOVERNMENT ACCOUNTABILITY ACT, BALLOT  
INITIATIVE NO. 21-0042A1, WHICH QUALIFIED FOR THE  
NOVEMBER 2024 STATEWIDE ELECTION.

WHEREAS, on February 1, 2023, a ballot initiative submitted by the California Business Roundtable, an organization comprised of the senior executive leadership of major California employers, qualified for the November 2024 statewide election; and

WHEREAS, the ballot initiative, named “The Taxpayer Protection and Government Accountability Act” (Ballot Initiative No. 21-0042A1), seeks to amend the California Constitution by enacting new and stricter rules for raising and increasing taxes and fees (also referred to as exempt charges), and making it more difficult to pass measures needed to fund local services and infrastructure; and

WHEREAS, among the proposed amendments, Ballot Initiative No. 21-0042A1 requires that any new or higher tax be submitted to voters for approval; and

WHEREAS, Ballot Initiative No. 21-0042A1 requires that all fees and other charges be approved either by voters themselves or by an elected governing body; and

WHEREAS, Ballot Initiative No. 21-0042A1 requires that any tax measure placed on the ballot clearly state the type and rate of the tax, how long it will be in effect, and the use of the revenue generated by the tax; and

WHEREAS, Ballot Initiative No. 21-0042A1 requires that fees and charges may not exceed the minimum amount necessary to reimburse the government for the cost of providing the product or service for which the fee is charged, and raises the burden on state and local governments to prove by clear and convincing evidence that a levy, charge or extraction is an exempt charge and not a tax; and

WHEREAS, Ballot Initiative No. 21-0042A1 also requires that fees and charges paid for the entrance to or use of state and local government property, or the purchase, rental, or lease of such property be “reasonable” as opposed to the current “fair market value” basis; and

WHEREAS, the amendments proposed by Ballot Initiative No. 21-0042A1 will apply to any tax or exempt charge adopted after January 1, 2022, and any tax or exempt charge not adopted in compliance with its requirements would be void 12 months after Ballot Initiative No. 21-0042A1’s adoption unless the tax or exempt charge is reenacted in accordance to Ballot Initiative No. 21-0042A1; and

WHEREAS, hundreds of local tax measures were approved in 2022 that likely do not comply with Ballot Initiative No. 21-0042A1, and nearly \$2 billion in annual revenue from these measures would cease unless those local tax measures were resubmitted for voter approval; and

WHEREAS, the California Legislative Analyst and Director of Finance have opined that Ballot Initiative No. 21-0042A1 will lower annual state and local revenues, potentially substantially; and

WHEREAS, Ballot Initiative No. 21-0042A1 would have significant negative impacts on the City’s operations and ability to delivery core services; and

WHEREAS, a broad coalition of local governments, labor, education and public safety leaders, infrastructure advocates, and businesses strongly oppose Ballot Initiative No. 21- 0042A1; and

WHEREAS, the Office of the City Attorney has drafted this resolution based on the information provided by City staff, with the understanding that this information is complete, true, and accurate; NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego, that the City of San Diego opposes "The Taxpayer Protection and Government Accountability Act" (Ballot Initiative No. 21-0042A1), which has qualified for the November 2024 statewide election.

APPROVED: MARA W. ELLIOTT, City Attorney

By \_\_\_\_\_  
David J. Karlin  
Senior Deputy City Attorney

DJK:nsf  
September 25, 2023  
Or.Dept: Council District 9  
Doc. No. 3424689

I certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of NOV 06 2023.

DIANA J.S. FUENTES  
City Clerk

By \_\_\_\_\_  
Deputy City Clerk

Approved: 11/13/23  
(date)

\_\_\_\_\_  
TODD GLORIA, Mayor

Vetoed: \_\_\_\_\_  
(date)

\_\_\_\_\_  
TODD GLORIA, Mayor

Passed by the Council of The City of San Diego on NOV 06 2023, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Joe LaCava	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jennifer Campbell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stephen Whitburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monica Montgomery Steppe	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marni von Wilpert	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kent Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul A. Campillo	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Vivian Moreno	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sean Elo-Rivera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage NOV 14 2023.

**(Please note: When a resolution is approved by the Mayor, the date of final passage is the date the approved resolution was returned to the Office of the City Clerk.)**

AUTHENTICATED BY:

TODD GLORIA  
Mayor of The City of San Diego, California.

(Seal)

DIANA J.S. FUENTES  
City Clerk of The City of San Diego, California.

By Connie Patterson, Deputy

Office of the City Clerk, San Diego, California

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