

ATTEST

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City Clerk of the City of American Canyon,
County of Napa, State of California

RESOLUTION NO. 2026-57

By [Signature] Date 6/30/2026

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
SUBMITTING A PROPOSED TRANSACTIONS AND USE TAX TO THE CITY'S VOTERS AT THE
GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026**

WHEREAS, pursuant to Resolution No. 2026-39, the City Council called a general municipal election for Tuesday, November 3, 2026, to be consolidated with the statewide election that same day (the "Election"); and

WHEREAS, the City Council of the City of American Canyon wishes to present a transactions and use tax ordinance, attached hereto as Exhibit A (the "Ordinance"), to the City's voters at the Election; and

WHEREAS, the Ordinance would impose a new general tax of one percent on the retail sale, or the use and consumption, of tangible personal property within the City; and

WHEREAS, the City Council seeks assistance from the Napa County Assessor / Recorder / County Clerk / Registrar of Voters ("County Elections Official") to include the Ordinance in the Election.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council previously called and noticed a general municipal election to be held on November 3, 2026 (the "Election"). Pursuant to the laws of the State of California, the City Council hereby submits the Ordinance to the voters at the Election and orders the following question appear on the ballot for the Election:

Measure P

American Canyon Public Safety, Parks, City Services Measure. Shall an ordinance funding American Canyon's general City services, such as maintaining 911 response / neighborhood police patrols; preventing crime; reducing wildfire risk by managing brush / other flammable vegetation; addressing speeding / unsafe driving; keeping public areas / parks safe / clean; maintaining and expanding safe places for children to play; maintaining parks, trails, youth / adult recreation, senior programming, among others; by establishing a 1% sales tax, providing approximately \$3,700,000 annually until ended by voters, requiring audits, spending disclosure, funds locally controlled, be adopted?	Yes <u> X </u> No <u> </u>
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The full Ordinance comprising this measure is attached hereto as Exhibit A and is incorporated herein by this reference. The Ordinance requires the approval of a simple majority (50% plus one) of those voting on it.

SECTION 2. The City Council hereby asks the Napa County Board of Supervisors ("Board of Supervisors") to authorize the County Elections Official to render all services necessary to conduct the Election. The City Council hereby asks the Board of Supervisors to consolidate the Election with any other election the County Elections Official is to administer on November 3, 2026, and to order the Election to be conducted by the County Elections Official. (Elec. Code, §§ 10402, 10403.) The City Council acknowledges that the Election will be held and conducted in the manner prescribed in Elections Code section 10418. The ballots to be used in the election shall be in form and content as required by law.

The City Clerk is authorized and directed to work with the County Elections Official and to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia as needed to properly and lawfully conduct the Election. In all particulars not recited in this Resolution, the Election shall be held and conducted as provided by law for holding municipal elections. The City of American Canyon will reimburse Napa County for the actual costs incurred in conducting the Election upon receipt of a bill stating the amount due.

The notice of the time and place of holding the Election is hereby given, and the City Clerk and County Elections Official are authorized to give further notice of the Election as required by law.

SECTION 3. The City Clerk is directed to file certified copies of this Resolution with the Board of Supervisors, with a copy to the County Elections Official. (Elec. Code, § 10402.) The City Clerk is further authorized and directed to perform all other acts necessary or required by law to implement this Resolution and related to the Election.

SECTION 4. The City Clerk shall set the deadline for submission of arguments in favor of or against the Ordinance and provide notice of that deadline. The City Clerk may do this in coordination with the County Elections Official, as necessary. In all respects, the process to choose these arguments shall accord with Elections Code sections 9280 et seq. and 9600 et seq.

The City Council hereby authorizes any and all Councilmembers to prepare and file the written argument in support of the measure on behalf of the City Council. (Elec. Code, § 9282(b).)

Further, the City Council hereby adopts the provisions of Elections Code section 9285(a) authorizing rebuttal argument only as to arguments for the Election. This Subdivision 4(C) is repealed, and the provisions of section 9285(a) shall not apply, thereafter.

SECTION 5. The City Clerk is directed to transmit a copy of the Ordinance to the City Attorney, who shall prepare an impartial analysis of the Ordinance in accordance with applicable law. The impartial analysis shall indicate that the measure was placed on the ballot by the City Council.

If the entire text of the Ordinance is not printed in the voter information pamphlet, the following shall be printed immediately below the impartial analysis in no smaller than 10-point type: "The above statement is an impartial analysis of Measure P. The full text of Measure P can be found online at [URL]. If you desire the measure, please call the election official's office at 707-647-4369 and a copy will be mailed at no cost to you."

SECTION 6. The adoption of this Resolution is exempt from the California Environmental Quality Act (CEQA), Public Resources Code section 21000 et seq. and California Code of Regulations, title 14, section 15000 et seq. (CEQA Guidelines). The calling of a municipal election is not a project within the meaning of CEQA Guidelines section 15378. Further, the general tax proposed by this Resolution is a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment, and thus adopting this Resolution is not a project under CEQA Guidelines section 15378(b)(4).

SECTION 7. If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The City Council hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or

portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

SECTION 8. The City Clerk shall certify the adoption of this Resolution, which shall be effective upon its adoption, and shall give notice of the measure to be voted on in the manner provided by law.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of American Canyon held on the 16th day of June 2026, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Mayor Pierre Washington

NOES: Vice Mayor Mark Joseph

ABSTAIN: None

ABSENT: None

Signed by:



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Pierre Washington, Mayor

ATTEST:

Signed by:



3CF365066559444...

Nicolle Hall, CMC, Deputy City Clerk

APPROVED AS TO FORM:

DocuSigned by:



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Matthew Summers, City Attorney

ORDINANCE NO. 2026-XXXX

AN ORDINANCE OF THE PEOPLE OF THE CITY OF AMERICAN CANYON AMENDING THE AMERICAN CANYON MUNICIPAL CODE BY ADDING CHAPTER 3.22 TO TITLE 3, IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

THE PEOPLE OF THE CITY OF AMERICAN CANYON DO HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Chapter 3.22 is hereby added to Title 3 of the American Canyon Municipal Code to read in its entirety as follows:

Chapter 3.22 Transactions and Use Tax

3.22.010 Title

This chapter shall be known as the American Canyon Transactions and Use Tax Ordinance. The City of American Canyon hereinafter shall be called "City." This chapter shall be applicable in the incorporated territory of the City.

3.22.020 Operative Date

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of the ordinance codifying this chapter.

3.22.030 Purpose

This chapter is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a 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 and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. 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 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore 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.
- D. 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 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 chapter.

3.22.040 Contract with State

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.22.050 Transactions Tax Rate

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this chapter.

3.22.060 Place of Sale

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his 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 rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.22.070 Use Tax Rate

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this chapter for storage, use or other consumption in said territory at the rate of one percent of the sales price of the property. 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.

3.22.080 Adoption of Provisions of State Law

Except as otherwise provided in this chapter and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.22.090 Limitations on Adoption of State Law and Collection of Use Taxes

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
 - 1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City 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 chapter.
 3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.
1. "A retailer engaged in business in the District" shall also 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 exceeds 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 Title 26 of the United States Code and the regulations thereunder.

3.22.100 Permit Not Required

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 chapter.

3.22.110 Exemptions and Exclusions

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 1. 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 such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the

retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

- 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-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 3. The sale of tangible personal property 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.
 4. A lease of tangible personal property which is a continuing sale of such property, 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 chapter.
 5. For the purposes of subparagraphs (3) and (4) of this subsection (B), 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 such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:
1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such 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. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 3. 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 chapter.
 4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this chapter.
 5. For the purposes of subparagraphs (3) and (4) of this subsection (C), storage, use, or other consumption, 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 such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City 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 City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
 7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: 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, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.
- D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 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.

3.22.120 Amendments

All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

3.22.130 Enjoining Collection Forbidden

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 City, or against any officer of the State or the City, to prevent or enjoin the collection under this chapter, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 2. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 3. The tax imposed by this Ordinance shall remain in effect until repealed by the City Council or the voters of the City of American Canyon.

SECTION 4. The City Council finds that this Ordinance is exempt from the California Environmental Quality Act. (Pub. Resources Code, § 21000 et seq.) It can be seen with certainty that there is no possibility that this Ordinance may have a significant effect on the environment. (14 CCR § 15061(b)(3).) Further, this Ordinance simply creates a government funding mechanism, which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. (14 CCR § 15378(b)(4).)

SECTION 5. This Ordinance relates to the levying and collecting of a City tax and shall take effect immediately if it is approved by the City's voters.

SECTION 6. The Mayor shall sign, and the City Clerk shall attest to the passage of, this Ordinance upon certification by the City Council of the results of the election approving it.

The foregoing Ordinance was introduced at a regular meeting of the City Council of the City of American Canyon held on the 16th day of June, 2026.

AYES:
NOES:
ABSTAIN:
ABSENT:

Pierre Washington, Mayor

ATTEST:

APPROVED AS TO FORM:

Taresa Geilfuss, City Clerk

Matthew Summers, City Attorney