



DEBRA BOWEN | SECRETARY OF STATE
STATE OF CALIFORNIA | ELECTIONS

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January 25, 2010

County Clerk/Registrar of Voters (CC/ROV) Memorandum #10033

TO: All County Clerks/Registrars of Voters and Proponent

FROM:


Katherine Montgomery
Associate Elections Analyst

RE: Initiative: 1439, Related to Taxes

Pursuant to Elections Code section 336, we transmit herewith a copy of the Title and Summary prepared by the Attorney General on a proposed initiative measure entitled:

**IMPOSES ADDITIONAL REQUIREMENTS FOR VOTERS
TO APPROVE LEGISLATURE'S TWO-THIRDS VOTE ON
STATE TAXES AND TO APPROVE CERTAIN LOCAL TAXES
AND FEES. INITIATIVE CONSTITUTIONAL AMENDMENT.**

The proponent of the above-named measure is:

Jon Coupal
921 11th Street, Suite 1201
Sacramento, CA 95814

(916) 444-9950

**IMPOSES ADDITIONAL REQUIREMENTS FOR VOTERS
TO APPROVE LEGISLATURE'S TWO-THIRDS VOTE ON
STATE TAXES AND TO APPROVE CERTAIN LOCAL TAXES
AND FEES. INITIATIVE CONSTITUTIONAL AMENDMENT.**

CIRCULATING AND FILING SCHEDULE

1. Minimum number of signatures required:694,354
California Constitution, Article II, Section 8(b)

2. Official Summary Date:Friday, 01/22/10

3. Petitions Sections:
 - a. First day Proponent can circulate Sections for
signatures (Elec. Code § 336) Friday, 01/22/10

 - b. Last day Proponent can circulate and file with the county.
All sections are to be filed at the same time within each
county. (Elec. Codes §§ 336, 9030(a)).Monday, 06/21/10

 - c. Last day for county to determine total number of
signatures affixed to petitions and to transmit total
to the Secretary of State (Elec. Code § 9030(b)).....Thursday, 07/01/10

(If the Proponent files the petition with the county on a date prior to
06/21/10, the county has eight working days from the filing of the petition
to determine the total number of signatures affixed to the petition and to
transmit the total to the Secretary of State) (Elec. Code § 9030(b)).

 - d. Secretary of State determines whether the total number
of signatures filed with all county clerks/registrars of
voters meets the minimum number of required signatures
and notifies the counties.....Saturday, 07/10/10*

 - e. Last day for county to determine total number of qualified
voters who signed the petition, and to transmit certificate
with a blank copy of the petition to the Secretary of State
(Elec. Code § 9030(d)(e)).....Friday, 08/20/10

* Date varies based on the date of county receipt.

INITIATIVE #1439

Circulating and Filing Schedule continued:

(If the Secretary of State notifies the county to determine the number of qualified voters who signed the petition on a date other than 07/10/10, the last day is no later than the thirtieth working day after the county's receipt of notification). (Elec. Code § 9030(d)(e)).

- f. If the signature count is more than 763,790 or less than 659,637 then the Secretary of State certifies the petition as qualified or failed, and notifies the counties. If the signature count is between 659,637 and 763,790 inclusive, then the Secretary of State notifies the counties using the random sampling technique to determine the validity of **all** signatures (Elec. Code §§ 9030(f)(g), 9031(a))Monday, 08/30/10*
- g. Last day for county to determine actual number of all qualified voters who signed the petition, and to transmit certificate with a blank copy of the petition to the Secretary of State. (Elec. Code § 9031(b)(c)). Thursday, 10/14/10

(If the Secretary of State notifies the county to determine the number of qualified voters who have signed the petition on a date other than 08/30/10, the last day is no later than the thirtieth working day after the county's receipt of notification.) (Elec. Code § 9031(b)(c).)

- h. Secretary of State certifies whether the petition has been signed by the number of qualified voters required to declare the petition sufficient (Elec. Code §§ 9031(d), 9033).....Monday, 10/18/10*

*Date varies based on the date of county receipt.

IMPORTANT POINTS

- California law prohibits the use of signatures, names and addresses gathered on initiative petitions for any purpose other than to qualify the initiative measure for the ballot. This means that the petitions cannot be used to create or add to mailing lists or similar lists for any purpose, including fundraising or requests for support. Any such misuses constitutes a crime under California law. Elections Code section 18650; *Bilofsky v. Deukmejian* (1981) 124 Cal.App.3d 825, 177 Cal.Rptr. 621; 63 Ops.Cal.Atty.Gen. 37 (1980).
- Please refer to Elections Code sections 100, 101, 104, 9001, 9008, 9009, 9021, and 9022 for appropriate format and type consideration in printing, typing and otherwise preparing your initiative petition for circulation and signatures. Please send a copy of the petition after you have it printed. This copy is not for our review or approval, but to supplement our file.
- Your attention is directed to the campaign disclosure requirements of the **Political Reform Act of 1974**, Government Code section 81000 et seq.
- When writing or calling state or county elections officials, provide the official title of the initiative which was prepared by the Attorney General. Use of this title will assist elections officials in referencing the proper file.
- When a petition is presented to the county elections official for filing by someone other than the proponent, the required authorization shall include the name or names of the persons filing the petition.
- When filing the petition with the county elections official, please provide a blank petition for elections official use.

EDMUND G. BROWN JR.
Attorney General

State of California
DEPARTMENT OF JUSTICE



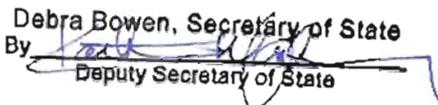
1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550
Public: (916) 445-9555
Telephone: (916) 445-4752
Facsimile: (916) 324-8835
E-Mail: Krystal.Paris@doj.ca.gov

January 22, 2010

FILED
In the office of the Secretary of State
of the State of California

JAN 22 2010

Honorable Debra Bowen
Secretary of State of the State of California
State of California Elections
1500 11th Street, 5th Floor
Sacramento, CA 95814

Debra Bowen, Secretary of State
By 
Deputy Secretary of State

Attention: Ms. Katherine Montgomery
Associate Elections Analyst

Dear Secretary Bowen:

Pursuant to Elections Code, section 9004, you are hereby notified that on this day we sent our title and summary for each of the following proposed initiatives to the respective proponents:

- 09-0089, "Taxpayer Protection Act of 2010."
- 09-0092, RE: Taxes [V-1.]
- 09-0093, RE: Taxes [V-2.]

A copy of the title and summary and text of each initiative is enclosed.

Please contact me if you have any questions. Thank you.

Sincerely,


KRYSTAL M. PARIS
Initiative Coordinator

For EDMUND G. BROWN JR.
Attorney General

January 22, 2010

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Proponents:

09-0089

Jon Coupal, President

Howard Jarvis Taxpayers Association

921 11th Street, Suite 1201

Sacramento, CA 95814

09-0092

Josiah Keane

c/o Nielsen, Merksamer, Parrinello, Mueller & Naylor, LLP

1415 L Street, Suite 1200

Sacramento, CA 95814

(916) 446-6752

Attn.: Steve Lucas

09-0093

Allan Zarembeg

c/o Nielsen, Merksamer, Parrinello, Mueller & Naylor, LLP

1415 L Street, Suite 1200

Sacramento, CA 95814

(916) 446-6752

Attn.: Steve Lucas

Date: January 22, 2010
Initiative 09-0089

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

**IMPOSES ADDITIONAL REQUIREMENTS FOR VOTERS TO APPROVE
LEGISLATURE'S TWO-THIRDS VOTE ON STATE TAXES AND TO APPROVE
CERTAIN LOCAL TAXES AND FEES. INITIATIVE CONSTITUTIONAL**

AMENDMENT. Imposes new requirement for voters to approve state tax measures following a two-thirds vote by the Legislature. Exempts short-term emergency taxes from voter-approval requirement. Increases legislative vote requirement to two-thirds for certain fees and taxes currently subject to majority vote. Prohibits Legislature from imposing taxes, fees and assessments on real property and real property sales and transfers, and certain fines. Requires voters to approve by two-thirds vote certain additional local taxes, fees and charges. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local government: **Potentially major decrease in state and local revenues and spending in the future, depending upon actions of the Legislature, local governing bodies, and voters. (09-0089.)**

HOWARD JARVIS, Founder (1903-1986)
JON COUPAL, President
TREVOR GRIMM, General Counsel
TIMOTHY BITTLE, Director of Legal Affairs



HOWARD JARVIS
TAXPAYERS ASSOCIATION

SACRAMENTO OFFICE:
921 11th Street, Suite 1201
Sacramento, CA 95814
(916) 444-9950, Fax: (916) 444-9823
www.hjta.org

Via Hand Delivery

November 20, 2009

Ms. Krystal Paris
Initiative Coordinator
Attorney General's Office
1515 K Street, 6th Floor
Sacramento, CA 95814

09-0089
RECEIVED
NOV 20 2009

Re: Taxpayer Protection Act of 2010

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Dear Ms. Paris:

By this letter, we respectfully request the Attorney General to prepare a title and summary of the chief purpose and points of the Taxpayer Protection Act of 2010.

Any correspondence regarding this initiative should be directed to Howard Jarvis Taxpayers Association, 921 Eleventh Street, Suite 1201, Sacramento, CA 95814 (916) 444-9950. The proponent's resident address is attached to this letter.

Enclosed is the required \$200 filing fee as well as the certification as required by Elections Code Section 18650.

Thank you for your cooperation.

Sincerely,

Jon Coupal
President

INITIATIVE MEASURE TO BE SUBMITTED TO VOTERS

SECTION 1. STATEMENT OF FINDINGS

- A. Californians are among the highest taxed citizens of any state in the nation.
- B. Failure of the State and local governments to control spending and debt has increased the pressure to raise taxes and evade the Constitution's voting requirements by disguising taxes as "fees" or "fines," and by disguising special taxes as "general taxes."
- C. Recently the Legislature raised taxes by over \$12 billion, and it would have doubled the amount of that tax increase if not stopped by the voters.
- D. Voters already have the right to vote on local taxes. It makes sense that voters should also have the right to vote on state taxes.

SECTION 2. STATEMENT OF PURPOSE

- A. The people hereby enact the "Taxpayer Protection Act of 2010" to impose reasonable limitations on government taxation by:
 - (1) Requiring voter approval for any new, extended, or increased state tax; and
 - (2) Limiting the ability of the Legislature and local governments to impose new taxes by disguising them as "fees" or "fines," or by disguising special taxes as "general taxes."

SECTION 3. AMENDMENTS TO CONSTITUTION

Section 3 of Article XIII A is hereby amended to read:

Sec. 3 The Legislature shall not:

- (a) Impose, extend, or increase any state tax on any taxpayer except by a bill passed in each house by a rollcall vote entered in the journal, two-thirds of the membership concurring, and submitted to the electorate and approved by a majority vote. A tax necessary for the purpose of funding expenditures relating to an emergency as provided in section 3(c) of Article XIII B, may become effective immediately without voter approval if the tax expires prior to the first statewide election held in the calendar year following the calendar year of the emergency. From and after the effective date of this article, any changes in State taxes except enacted for the purpose of increasing revenues collected pursuant thereto whether by increased rates or changes in methods of computation must be imposed by an Act passed by not less than two thirds of all members elected to each of the two houses of the Legislature, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property may be imposed.
- (b) Impose, extend, or increase any fee on any fee-payer except by a bill passed in each house by rollcall vote entered in the journal, two-thirds of the membership concurring.

- (c) Impose, extend, or increase any monetary fine, forfeiture, or penalty except for a monetary fine, forfeiture or penalty to be imposed for a violation of law in an adjudicatory or quasi-adjudicatory proceeding.
- (d) Impose any tax, fee, or assessment on real property, or on the sale or transfer of real property.
- (e) For purposes of this section, the term "fee" does not include a fee or charge to reimburse the state for the cost incurred by the state in providing a product or service requested by the payer which the payer reasonably could have declined.

Section 1 of Article XIII C is amended to read:

Sec. 1. As used in this article:

- (a) "General tax" means any tax imposed for general governmental purposes.
- (b) "Local government" means any county, city, city and county, including a charter city or county, any special district, or any other local or regional governmental entity.
- (c) "Special district" means an agency of the state, formed pursuant to general law or a special act, for the local performance of governmental or proprietary functions with limited geographic boundaries including, but not limited to, school districts and redevelopment agencies.
- (d) "Special tax" means any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund, or a tax which is the subject of a companion measure or provision advising specific purposes.
- (e) "Special tax" also means any fee or charge except:

- (1) A fee or charge to reimburse the local government for the cost incurred by the local government in providing a product or service requested by the payer which the payer reasonably could have declined;
- (2) property-related fees or charges imposed in accordance with Article XIII D;
- (3) fees or charges imposed as a condition of property development;
- (4) a monetary fine, forfeiture, or penalty imposed for a violation of law in an adjudicatory or quasi-adjudicatory proceeding.

SECTION 4. GENERAL PROVISIONS

- A. If any provision of this measure, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining provisions shall not be affected, but shall remain in full force and effect, and to this end the provisions of this measure are severable.
- B. This measure is intended to be comprehensive. If this measure and another measure or measures relating to the same subject appear on the same statewide ballot, the other

measure or measures shall be deemed to be in conflict with this measure. If this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.

- C. The provisions of this Act shall be liberally construed to further the purposes stated. In any legal action to enforce the provisions of this Act, the burden shall be on the state or local government to prove compliance with the provisions herein.