

**RESOLUTION
OF THE
GOVERNING BOARD
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 1718-0184

In Support Of Measure A, The Alameda County Ballot Measure For Child Care And Early Education On The June 5, 2018 Ballot To Provide Additional Support For High Quality Child Care And Early Education Services For Low- And Middle-Income Children And Families In Alameda County And To Improve Wages For Child Care Providers And Early Educators Who Provide These Services

WHEREAS, the children of Alameda County are our future and will provide the leadership, creativity, and productivity to strengthen and sustain the quality of life in our County; and

WHEREAS, research shows that a child's brain develops most dramatically during the first five years of life, and this critical period is a window of opportunity to lay the foundation for their education and their future¹; and

WHEREAS, children need access to quality early educators and child care programs to nurture them during this critical period of their development; and

WHEREAS, only 44% of Alameda County children enter kindergarten fully ready for school²; and

WHEREAS, only 31% of Alameda County children with working parents have access to a space in a licensed child care or early education setting,³ and

WHEREAS, there are currently 9,214 Oakland children who do not have access to child care or early education; and

WHEREAS, child care and early education are more expensive than college, with average, full-time infant care costing more per year than tuition at the University of California Berkeley and almost three times the annual cost of California State East Bay⁴; and

¹ Harvard Center for the Developing Child

² *2015 School Readiness Report* by Applied Survey Research.

³ The California Child Care Resource and Referral Network *2015 Child Care Portfolio*

⁴ *2015 Child Care Portfolio Report*, UC Berkeley and CSU East Bay

WHEREAS, the growing homeless population in Alameda County includes hundreds of children and their families who cannot get access to quality child care and early education services; and

WHEREAS, approximately 75% of Alameda County child care providers and early educators worry about paying monthly bills, and 54% worry about putting food on the table, as early educators' pay has not kept up with the rising cost of living in the Bay Area⁵; and

WHEREAS, low compensation disproportionately affects low-income women, as early educators are almost exclusively female, and are more commonly older women, women of color, recent immigrants, and first-generation college students and mothers; and;

WHEREAS, low compensation of early educators drives turnover and hampers the ability to attract and retain skilled educators, which in turn undermines stable, continuous relationships necessary for positive child development; and

WHEREAS, in 2016-17, the State of California only reimbursed providers on average less than 70% of the true cost of providing high-quality preschool for 3 and 4-year-olds, per child per year⁶; and

WHEREAS, investing in high quality early education yields a high return on investment of up to 13%, or \$8.2 billion over 10 years for the new local investment proposed herein⁷; and

WHEREAS, Measure A proposes a 30-year 0.5% sales tax providing approximately 140 million dollars annually with citizens' oversight, public disclosure of spending, and mandatory annual audits to expand access to childcare and preschool for low- and middle-income families; help homeless and at-risk children, including help preventing child abuse and neglect; attract and retain quality childcare workers; and add spaces for childcare at locations throughout Alameda County; and

WHEREAS, Measure A will enable the provision of high quality child care and early education services to low and middle-income children and families in Alameda County and improve the wages for participating child care providers and early educators so that they can earn at least \$15 per hour with appropriate adjustments for the cost of living.

NOW, THEREFORE, BE RESOLVED, the Governing Board of the Oakland Unified School District hereby endorse Measure A, the Alameda County Ballot Measure for Child Care and Early Education appearing on the June 5th, 2018 ballot.

⁵ 2016 *Center for the Study of Child Care Employment Report*

⁶ 2016 San Francisco Office of Early Care and Education Comprehensive Fiscal Analysis

⁷ Nobel Laureate Economist James Heckman

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NO: None

:
PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jody London, Nina Senn, James Harris, Vice President Jumoke Hintion
Hodge, President Aimee Eng

NOES: None

ABSTAINED: Roseann Torres

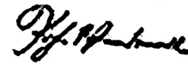
RECUSED: None

ABSENT: Shanthi Gonzales

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held April 25, 2018.

Legislative File Id.: 18-0878
Introduction Date: 4/25/18
Enactment No.: 18-0713
Enactment Date: 4/25/18 er



Kyla Johnson Trammell
Superintendent and Secretary,
Governing Board



BALLOT MEASURE SUBMITTAL FORM

Official Use Only: Date Stamp

Jurisdiction Name: **Alameda County** Election Date: **06/05/2018**

BALLOT TITLE & QUESTION TO BE PRINTED

Note: The information as it appears within the text boxes will be printed on the ballot. The 75 word count limit begins in the ballot title (if a title is provided); otherwise, the count begins in the ballot question.

Insert Ballot Title here (if applicable):

ALAMEDA COUNTY CHILDCARE AND EARLY EDUCATION MEASURE

Insert Ballot Question here:

To expand access to childcare and preschool for low- and middle-income families; help homeless and at-risk children, including help preventing child abuse and neglect; attract and retain quality childcare workers; and add spaces for childcare at locations throughout the county, shall the County of Alameda enact a 30-year ½% sales tax providing approximately 140 million dollars annually with citizens' oversight, public disclosure of spending, and mandatory annual audits?

TYPE OF MEASURE	PERCENTAGE NEEDED TO PASS
<input checked="" type="checkbox"/> Regular Measure <input type="checkbox"/> Parcel Tax <input type="checkbox"/> Bond Measure <input type="checkbox"/> Charter Amendment	<input type="checkbox"/> 50% + 1 <input type="checkbox"/> 66.6667% <input checked="" type="checkbox"/> 2/3 <input type="checkbox"/> Other: _____

FULL TEXT OPTION

Full Text to be printed in the Voter Information Pamphlet:

- YES** (note: must submit separate copy of Full Text along with this form)
- NO** – A Full Text was not submitted
- NO** – Do not print, but it's available to the public at: _____

AUTHORIZED REPRESENTATIVE

The authorized representative/contact person should be the person who will be receiving the typeset proofs

Print Name: Dave Brown	Signature: _____	Date: 03/15/18
-------------------------------	------------------	-----------------------

CONTACT INFORMATION (for office use)	CONTACT INFORMATION (for public)
Phone #: _____	Phone #: 510-208-9698
	E-Mail: ece@acgov.org
	Website: www.acgov.org/ece/ballotmeasure

MAR 14 2018

Reg. of Voters

ARGUMENT IN FAVOR OF MEASURE A

FINAL - 031418

Alameda County is facing a childcare CRISIS. Limited access to safe, affordable, quality child care and early education is taking its toll on families, educators, and communities across our county. VOTE YES on A to ensure a prudent, responsible, long-term solution.

Research shows that a **child's brain develops most dramatically during the first five years of life**, yet over half of our children do not arrive to school kindergarten ready.

For families, childcare should not be a luxury, yet the average cost is nearly 25% of a family's income. Many families cannot afford childcare or spend years on waiting lists. Parents are forced to work two jobs to make ends meet. Mothers are more likely to leave the workforce to care for children, contributing to gaps in their income and careers.

For childcare workers, compensation has not kept up with the rising cost of living. Pay is so low that it's impossible to provide basics for their own families.

VOTE YES on A to provide local children with the best caregivers and safe, quality childcare programs during this critical period of their development.


Measure A will:

- Expand access to childcare and preschool for low- and middle-income families
- Help homeless and at-risk children, and help prevent child abuse and neglect
- Provide safe, affordable, quality childcare
- Attract and retain quality childcare workers
- Add thousands of spaces for childcare at locations throughout the county.

Strict accountability is REQUIRED, including a detailed Childcare & Early Education Program Plan, specific expenditure limits, annual audits, and independent citizens' oversight, ensuring funds are spent properly.

Join pediatric doctors and nurses, educators, kindergarten and preschool teachers, childcare providers, parents, and community leaders in voting YES on Measure A to lift up Alameda County children, families, early educators, and communities throughout our county.

Vote YES on Measure A! 

www.ACChildcareCrisis.com 

Signatories:

Edward Chu, M.D., Pediatric Doctor, UCSF Benioff Children's Hospital Oakland

~~Michaela Rossetto-Small, Kindergarten Teacher, Livermore Resident.~~ *UKC*

Clarissa Douthard, Oakland Parent, Executive Director, Parent Voices Oakland

Scott Moore, Chief Executive Officer, Kidango (Large Childcare Provider) Fremont

Gail Steele, Children's Advocate, 55-year Hayward Resident

2. *ANGIE GARLING, working Mother of Two (Pre-Schooler + Third Grader.)* *UKC*



BALLOT MEASURE ARGUMENT
SUBMISSION FORM

Official Use Only: Date Stamp
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Alameda County
MAR 14 2018
Reg. of Voters

Submission of: (select one)

- Argument in Favor (300 words or less)
Argument Against (300 words or less)

Measure letter: A
Title of Election: DIRECT PRIMARY ELECTION
Jurisdiction: ALAMEDA COUNTY
Election Date: JUNE 5, 2018

Submitted by: (select one)

- The Governing Body of Alameda County, a school district, or a special district
Bona Fide Organization
Individual(s) eligible to vote on the measure

Indicate County Board Member or Specific District: (if applicable)
Name of Organization/Association: (if applicable)

Contact Person's Printed Name: LAURA CROTTY
Title: SENIOR ADVISOR
Address:
Phone #:
Fax #:
E-Mail:

Permission to Post Contact Information on Internet

- Grant
Deny

Permission to the Alameda County Registrar of Voters to post the below listed information on the Alameda County Registrar of Voters internet site.

INFORMATION TO BE POSTED:

Name:(Print)
Address:
Phone #:
Fax #:
E-Mail Address:
Website Address:
Signature:
Date:

Argument/Rebuttal Signatures

Official Use Only. Date Stamp

Submitted by:

Name: LAURA CROTTY Phone#: _____

Email: _____

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MAR 14 2018
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No more than five signatures shall appear with any argument submitted. If more than five are submitted, only the first five will appear on the voter information pamphlet.

Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS
(Election Code Section 9600)

The undersigned author(s) of the argument:

Measure _____ Election Date: 6/5/18 Jurisdiction: Alameda County

- Argument in Favor (300 words or less)
- Rebuttal to Argument Against (250 words or less)
- Argument Against Measure (300 words or less)
- Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district
Bona Fide Organization
Individual (s) eligible to vote on the measure

1. Print Name: Edward Chu, M.D. Title: Pediatrician, Pediatric Doctor, UCSF Benioff Children's Hospital Oakland
Residence Address: _____
Signature: _____ Date: 3/14/2018

2. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____

3. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____

4. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

5. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

Submitted by:

Name: **LAURA CROTTY** Phone#:

Email:

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(Election Code Section 9600)

The undersigned author(s) of the argument:

Measure _____ Election Date: _____ Jurisdiction: _____

Argument in Favor (300 words or less) Argument Against Measure (300 words or less)

Rebuttal to Argument Against (250 words or less) Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual (s) eligible to vote on the measure
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

2. Print Name: **Angie Garling** Title: **Pre-schooler + Third Grader Working Mother of Two**

Residence Address: _____

Signature: _____ Date: **3/14/18**

3. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

4. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

5. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

Argument/Rebuttal Signatures

Official Use Only. Date Stamp

Submitted by:

Name: LAURA CROTTY Phone#: _____

Email: _____

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Measure _____ Election Date: _____ Jurisdiction: _____

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- Argument Against Measure (300 words or less)
- Rebuttal to Argument in Favor (250 words or less)

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The Governing Body of Alameda County, a school district, or a special district
Bona Fide Organization
Individual (s) eligible to vote on the measure

1. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

2. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

3. Print Name: Clarissa Dowtherd Title: Oakland Parent, Executive Director, Parent Voices Oakland

Residence Address: _____

Signature: _____ Date: 3/13/18

4. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

5. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: LAURA CROTTY Phone#: _____

Email: _____

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The undersigned author(s) of the argument:

Measure _____ Election Date: _____ Jurisdiction: _____

- Argument in Favor (300 words or less)
- Rebuttal to Argument Against (250 words or less)
- Argument Against Measure (300 words or less)
- Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual (s) eligible to vote on the measure
--	------------------------	--

1.	Print Name: _____	Title: _____
Residence Address: _____		
Signature: _____		Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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2.	Print Name: _____	Title: _____
Residence Address: _____		
Signature: _____		Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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3.	Print Name: _____	Title: _____
Residence Address: _____		
Signature: _____		Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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4.	Print Name: <u>Scott Moore</u>	Title: <u>Chief Executive Officer, Kidango, (large child care provider, parent)</u>
Residence Address: _____		
Signature: _____		Date: <u>3/13/18</u>

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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5.	Print Name: _____	Title: _____
Residence Address: _____		
Signature: _____		Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: LAURA CROTTY Phone#: _____

Email: _____

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Alameda County

MAR 14 2018

Reg. of Voters

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DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure _____ Election Date: _____ Jurisdiction: _____

- Argument in Favor (300 words or less)
- Rebuttal to Argument Against (250 words or less)

- Argument Against Measure (300 words or less)
- Rebuttal to Argument in Favor (250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district

Bona Fide Organization

Individual (s) eligible to vote on the measure

1. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

2. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

3. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

4. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

5. Print Name: Grail Steele Title: Children's Advocate, 55-year Hayward Resident

Residence Address: _____

Signature: _____ Date: 3/14/18

This Childcare Measure has been endorsed by dozens of prominent citizens and institutions who want to make our community better. When these citizens and institutions demand accountability for the ongoing sales taxes we will actually get a better community. A special tax must state a few specific purposes. The listed benefits of this Childcare Measure are so vague that the new sales tax could be spent in practically anything, making accountability impossible. 'The Special Tax and Bond Accountability Act' (Government Code §50075.1(a)) makes the vague purposes of the special taxes of this Measure unlawful.

After this Measure is revised to be limited to a few specific purposes it can then be resubmitted to the voters. In the meantime, these supporting citizens and institutions should demand the County provide 'best practices' audits of existing sales taxes for all years of Measure BB. An audit must comply with 'Generally Accepted Government Auditing Standards (GAGAS)' audit for each of the years. Our County government must show that it is worthy of administering the Childcare Program with transparency. The Measure B/BB pledged accountability of the sales taxes, the County pretended to produce the required performance audits, but the promised audits were never delivered. When we get true accountability, we will indeed have a better community. We can work together to get transparent government so that all citizens can be confident that the revised Childcare Program will be properly administered. This Childcare Measure needs major revisions.

Vote No

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MAR 19 2018

Reg. of Voters

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: Marcus Crawley Phone#: _____

Email: _____

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Alameda County

MAR 19 2018

Reg. of Voters

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Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS
(Election Code Section 9600)

The undersigned author(s) of the argument:

Measure ^{A childcare} _____ Election Date: June 5, 2018 Jurisdiction: Oakland/ Alameda County

Argument in Favor
(300 words or less)

Argument Against Measure
(300 words or less)

Rebuttal to Argument Against
(250 words or less)

Rebuttal to Argument in Favor
(250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County,
a school district, or a special district

Bona Fide Organization

Individual (s) eligible to vote on the
measure

1. Print Name: Marcus Crawley

Title: citizen/voter

Residence Address: _____

Signature: _____

Date: 3/19/18

2. Print Name: _____

Title: _____

Residence Address: _____

Signature: _____

Date: _____

3. Print Name: _____

Title: _____

Residence Address: _____

Signature: _____

Date: _____

4. Print Name: _____

Title: _____

Residence Address: _____

Signature: _____

Date: _____

5. Print Name: _____

Title: _____

Residence Address: _____

Signature: _____

Date: _____

Alameda County Measure A: Childcare

Don't be fooled by the Alameda County Sales Tax fake accountability. The County distributes part of the sales tax funds to the various cities and agencies and allows them to audit their expenditures. However, the 'Independent CPA's Auditors' Report' often skips the examination of the agency's actual expenditures. Typically, the CPA's report explains bad City expenditure practices (called 'deficiency in internal control') and then declares 'Accordingly, we do not express an opinion on the internal controls.' Of course, the whole purpose of an Independent Audit is to give the public a reliable, professional opinion that the funds were spent according to the voters' approval.

After each of the recipient agencies submits its 'see no evil' audits, the County skips any actual audit and merely publishes a 'Compliance Report'. This 'Compliance Report' only shows how the expenditures were categorized.

For existing Measure BB sales tax, the County, the Agencies and the CPA Auditors have developed an elaborate system of fake sales tax accountability. These pretenders use weasel words such as 'Accordingly', 'strong accountability measures' or 'performance audit' (in the Arguments where it is non-binding.)

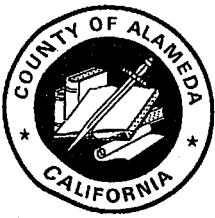
Our local governments could easily pledge 'iron clad' accountability by including a ballot card pledge of a GAGAS audit. The US Government Accountability Office has provided a rigorous & reliable auditing standard called Generally Accepted Government Auditing Standards (GAGAS). The CPA's that perform the GAGAS audit would not be able to weasel out of scrutiny of the expenditures. Voters & Taxpayers demand full accountability and transparency from Alameda County.

Don't Vote For any new Sales Taxes until Alameda County demonstrates full accountability with the existing sales taxes. Vote 'No' on this Measure.

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Reg. of Voters



BALLOT MEASURE ARGUMENT

SUBMISSION FORM

Official Use Only: Date Stamp

RECEIVED Alameda County

MAR 14 2018

Reg. of Voters

Submission of: (select one)

Argument in Favor (300 words or less)

Argument Against (300 words or less)

Measure letter: Measure A: Childcare

Title of Election: Primary

Jurisdiction: Alameda County

Election Date: June 5, 2018

Submitted by: (select one)

The Governing Body of Alameda County, a school district, or a special district

A governing board member who signs an argument must be authorized to do so by the governing board.

Bona Fide Organization

Arguments from a bona fide organization must be signed by one of the principal officers. The individual signing an argument on behalf of a bona fide organization does not have to be a registered voter in the jurisdiction.

Individual(s) eligible to vote on the measure

Individual(s) signing an argument must be registered voters eligible to vote on the measure.

Indicate County Board Member or Specific District: (if applicable)

Name of Organization/Association: (if applicable)

n/a

Contact Person's Printed Name:

Marcus CRAWLEY

Address:

Title:

Citizen

Phone #:

Fax #:

E-Mail:

Permission to Post Contact Information on Internet

Grant Deny

Permission to the Alameda County Registrar of Voters to post the below listed information on the Alameda County Registrar of Voters internet site.

INFORMATION TO BE POSTED:

Name:(Print)

Marcus Crawley

Address:

Phone #:

Fax #:

none

E-Mail Address:

Website Address:

none

Signature:

Date:

3/14/2018

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: **Marcus Crawley** Phone#: _____

Email: _____

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Alameda County

MAR 14 2018

Reg. of Voters

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DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure A: childcare Election Date: **June 5, 2018** Jurisdiction: **Oakland/ Alameda County**

- | | |
|--|---|
| <input type="checkbox"/> Argument in Favor
(300 words or less) | <input checked="" type="checkbox"/> Argument Against Measure
(300 words or less) |
| <input type="checkbox"/> Rebuttal to Argument Against
(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
(250 words or less) |

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual (s) eligible to vote on the measure
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1. Print Name: **Marcus Crawley** Title: **citizen/voter**

Residence Address: _____

Signature: _____ Date: **3/14/18**

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	--------------------------	-------------------------------------

2. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

3. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

4. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

5. Print Name: _____ Title: _____

Residence Address: _____

Signature: _____ Date: _____

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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REBUTTAL TO ARGUMENT AGAINST MEASURE A

The lone individual registering opposition to Measure A is either misinformed or purposely distorting facts with misinformation.

Taxpayer protections ARE MANDATORY. Independent Citizens Oversight is REQUIRED. Financial audits - REQUIRED. A detailed Childcare & Early Education Program Plan – also REQUIRED. These safeguards WILL ensure proper spending.

More importantly, the NEED is great!

Our childcare and early education system IS IN CRISIS.

OVER HALF of Alameda County's children do NOT arrive to school kindergarten ready. Because of our ailing system, thousands of children can't access the early education they need to get a good start in life.

Research shows that a **child's brain develops most dramatically during the first five years of life.** Children NEED safe, quality childcare programs and caregivers during this critical period of their development.

But access, quality and affordability are growing problems. Thousands of families remain on waiting lists. Childcare now costs as much as a college education. Provider pay is so low that childcare workers are struggling to survive, let alone provide for their families.

Measure A improves access, quality, wages and oversight of the county's childcare system to ensure that children receive quality care, early educators are well trained and certified, and parents can trust that their kids are safe and well cared for.

These facts have convinced renters, homeowners, seniors, taxpayers and voters from all parties—in addition to parents, caregivers, and educators – to **VOTE YES on A.**

Please – Make your vote count to **CARE FOR OUR CHILDREN.**

VOTE YES on Measure A. 

www.ACChildcareCrisis.com 

Signatories:

Henry Levy, CPA, Alameda County Treasurer
Michaela Rossetto-Small, Kindergarten Teacher, Livermore Resident
Saraswathi Gurralla, Co/Owner, Little Big Heart Childcare Provider, Union City
Trent Taylor, 27 year Pre-School Teacher, Parent of Two
Michelle Louie, M.D., Pediatric Doctor, Kaiser Permanente

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Alameda County

MAR 19 2018

Reg. of Voters

Argument/Rebuttal Signatures

Official Use Only: Date Stamp

Submitted by:

Name: LAURA CROTTY Phone#:

Email:

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Alameda County

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Reg. of Voters

No more than five signatures shall appear with any argument submitted. If more than five are submitted, only the first five will appear on the voter information pamphlet.

Names and titles listed will be printed in the order that they are listed in below.

DECLARATION BY AUTHOR(S) OF ARGUMENTS OR REBUTTALS (Election Code Section 9600)

The undersigned author(s) of the argument:

Measure A Election Date: 6/5/18 Jurisdiction: Alameda County

Argument in Favor
(300 words or less)

Argument Against Measure
(300 words or less)

Rebuttal to Argument Against
(250 words or less)

Rebuttal to Argument in Favor
(250 words or less)

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County,
a school district, or a special district

Bona Fide Organization

Individual (s) eligible to vote on the
measure

OK

1. Print Name: Henry Levy Title: CPA, Alameda County Treasurer

Residence Address: _____
Signature: _____ Date: 3/19/2018

2. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

3. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

4. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

5. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

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- | | |
|---|---|
| <input type="checkbox"/> Argument in Favor
(300 words or less) | <input type="checkbox"/> Argument Against Measure
(300 words or less) |
| <input checked="" type="checkbox"/> Rebuttal to Argument Against
(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
(250 words or less) |

Hereby state that such argument is true and correct to the best of (his/her/their) knowledge and belief.

The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual (s) eligible to vote on the measure
---	------------------------	---

1. Print Name:	Title:
Residence Address:	
Signature:	Date:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

2. Print Name: <u>Michaela Rossetto-Small</u>	Title: <u>Kindergarten teacher, Livermore Resident</u>
Residence Address:	
Signature:	Date: <u>3/11/18</u>

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	--------------------------	-------------------------------------

3. Print Name:	Title:
Residence Address:	
Signature:	Date:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

4. Print Name:	Title:
Residence Address:	
Signature:	Date:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

5. Print Name:	Title:
Residence Address:	
Signature:	Date:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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(300 words or less) | <input type="checkbox"/> Argument Against Measure
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(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
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The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual(s) eligible to vote on the measure
---	------------------------	--

1. Print Name: _____	Title: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Residence Address: _____		
Signature: _____	Date: _____	

2. Print Name: _____	Title: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Residence Address: _____		
Signature: _____	Date: _____	

3. Print Name: <u>SARASWATHI GUJRALA</u>	Title: <u>Coowner/Little Big Heart children's ^{provider} UNION CITY</u>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Residence Address: _____		
Signature: _____	Date: <u>3/17/18</u>	

4. Print Name: _____	Title: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Residence Address: _____		
Signature: _____	Date: _____	

5. Print Name: _____	Title: _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Residence Address: _____		
Signature: _____	Date: _____	

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The Governing Body of Alameda County,
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Individual(s) eligible to vote on the
measure

1. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

2. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

3. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

4. Print Name: Trenton Taylor Title: 27 year Pre-school teacher, Parent of Two
Residence Address: _____
Signature: _____ Date: 3-17-18

5. Print Name: _____ Title: _____
Residence Address: _____
Signature: _____ Date: _____

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(300 words or less) |
| <input checked="" type="checkbox"/> Rebuttal to Argument Against
(250 words or less) | <input type="checkbox"/> Rebuttal to Argument in Favor
(250 words or less) |

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The Governing Body of Alameda County, a school district, or a special district	Bona Fide Organization	Individual (s) eligible to vote on the measure
---	------------------------	---

1.	Print Name:	Title:			
Residence Address:			□	□	□
Signature:		Date:			
2.	Print Name:	Title:			
Residence Address:			□	□	□
Signature:		Date:			
3.	Print Name:	Title:			
Residence Address:			□	□	□
Signature:		Date:			
4.	Print Name:	Title:			
Residence Address:			□	□	□
Signature:		Date:			
5.	Print Name: <u>Michelle Lovie</u>	Title: <u>M.D., pediatric doctor, Kaiser Permanente</u>			
Residence Address:			□	□	☒
Signature:		Date: <u>3/19/18</u>			

Release of Signatures for Rebuttal Arguments

Official Use Only: Date Stamp

Submitted by:

Name:

LAURA CROTTY

Phone #:

E-Mail Address:

RECEIVED
Alameda County

MAR 19 2018

Reg. of Voters

Measure A Election Date: 6/5/18 Jurisdiction: Alameda County

The undersigned author(s) of the direct argument

In Favor

Against

The original signers were:

1.

Print Name:

Edward Chu, M.D.

Signature:

Date:

3/14/2018

2.

Print Name:

Signature:

Date:

3.

Print Name:

Signature:

Date:

4.

Print Name:

Signature:

Date:

5.

Print Name:

Signature:

Date:

Release of Signatures for Rebuttal Arguments

Official Use Only: Date Stamp

Submitted by:

Name: LAURA CROTTY

Phone #:

E-Mail Address:

RECEIVED
Alameda County

MAR 19 2018

Reg. of Voters

Measure A Election Date: 6/5/18 Jurisdiction: ALAMEDA COUNTY

The undersigned author(s) of the direct argument

In Favor Against

The original signers were:

1. Print Name:

Signature: Date:

2. Print Name: Angie Garling

Signature: Date: 3/16/18

3. Print Name:

Signature: Date:

4. Print Name:

Signature: Date:

5. Print Name:

Signature: Date:

Release of Signatures for Rebuttal Arguments

Official Use Only: Date Stamp

Submitted by:

Name:

LAURA CROTTY

RECEIVED
Alameda County

Phone #:

MAR 19 2018

E-Mail Address:

Reg. of Voters

Measure _____ Election Date: _____ Jurisdiction: _____

The undersigned author(s) of the direct argument

In Favor

Against

The original signers were:

1. Print Name:

Signature:

Date:

2. Print Name:

Signature:

Date:

3. Print Name:

Clarissa Doutherd

Signature:

Date:

3/13/2018

4. Print Name:

Signature:

Date:

5. Print Name:

Signature:

Date:

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Name:

LAURA CROTTY

Phone #:

E-Mail Address:

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Measure _____ Election Date: _____ Jurisdiction: _____

The undersigned author(s) of the direct argument

In Favor

Against

The original signers were:

1. Print Name:

Signature:

Date:

2. Print Name:

Signature:

Date:

3. Print Name:

Signature:

Date:

4. Print Name:

Scott Moore

Signature:

Date:

3/13/18

5. Print Name:

Signature:

Date:

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Submitted by:

Name:

Phone #:

E-Mail Address:

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The undersigned author(s) of the direct argument

In Favor

Against

The original signers were:

1. Print Name:

Signature:

Date:

2. Print Name:

Signature:

Date:

3. Print Name:

Signature:

Date:

4. Print Name:

Signature:

Date:

5. Print Name:

Gail Steele

Signature:

Date:

3/14/18

THE BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA

AN ORDINANCE OF THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA, ADDING ARTICLE VI TO CHAPTER 2.08 OF THE ALAMEDA COUNTY ORDINANCE CODE, IMPOSING A TRANSACTIONS AND USE TAX FOR THE PURPOSE OF PROVIDING ADDITIONAL SUPPORT FOR HIGH QUALITY CHILD CARE AND EARLY EDUCATION SERVICES FOR LOW- AND MIDDLE-INCOME CHILDREN AND FAMILIES IN ALAMEDA COUNTY AND TO IMPROVE WAGES FOR CHILD CARE PROVIDERS AND EARLY EDUCATORS WHO PROVIDE THESE SERVICES.

WHEREAS, the children of Alameda County are our future and will provide the leadership, creativity, and productivity to strengthen and sustain the quality of life in our County; and

WHEREAS, research shows that a child's brain develops most dramatically during the first five years of life, and this critical period is a window of opportunity to lay the foundation for all of the years that follow; and

WHEREAS, children need access to quality early educators and child care programs that will give them the very best start in life during this critical period of their development; and

WHEREAS, the County of Alameda ("County") desires to provide the children living in Alameda County with every possible opportunity to be successful in school and beyond; and

WHEREAS, each student in Alameda County deserves to be supported by qualified, caring adults in safe and nurturing environments; and

WHEREAS, in 2016, only 44% of Alameda County children entered kindergarten fully ready for school, according to the most recent School Readiness in Alameda County report; and

WHEREAS, only 31% of Alameda County children with working parents have access to a space in a licensed child care or early education setting, according to the most recent California Child Care Portfolio; and

WHEREAS, child care and early education is more expensive than college, with average, full-time infant care costing more per year than tuition at the University of California Berkeley and almost three times the annual cost of California State East Bay, according to Parents and the High Cost of Child Care 2017 report; and

WHEREAS, the growing homeless population in Alameda County includes hundreds of children and their families who are not able to access quality child care and early

education services; and

WHEREAS, 75% of Alameda County child care providers and early educators worry about paying monthly bills, and 54% worry about putting food on the table, as early educators' pay has not kept up with the rising cost of living in the Bay Area, according to a 2016 report from Center for the Study of Child Care Employment; and

WHEREAS, low compensation and limited work supports disproportionately affect low-income women, as early educators are almost exclusively female, with large numbers of older women, women of color, recent immigrants, and first-generation college students and mothers; and

WHEREAS, low compensation of early educators drives turnover and hampers the ability to attract and retain skilled educators, which in turn undermines stable, continuous relationships essential to children; and

WHEREAS, in 2016-17, the state of California only reimbursed providers on average less than 70% of the true cost of providing high-quality preschool for 3- and 4-year-olds, per child per year, according to the 2016 San Francisco Office of Early Care and Education Comprehensive Fiscal Analysis; and

WHEREAS, a study by Nobel Laureate Economist James Heckman shows that investing in high quality early education yields a high return on investment up to 13%, or \$8.2 billion over 10 years for the new local investment proposed in this Ordinance; and

WHEREAS, the Board of Supervisors deems it necessary and essential to approve a 30-year transactions and use tax to provide additional support for high quality child care and early education services to low- and middle-income children and families in Alameda County and to improve wages for participating child care providers and early educators so that they can earn at least \$15 per hour;

NOW, THEREFORE, the Board of Supervisors of the County of Alameda ordains as follows:

SECTION I

Chapter 2.08, Article VI (Sections 2.08.300 through 2.08.319) of the Alameda County Ordinance Code is added as follows:

Article VI – Child Care and Early Education Tax

2.08.300 Title.

A. This article shall be known as the child care and early education tax ordinance. The tax described in this article shall be referred to as the child care and early education tax (the “tax”).

B. This article shall be applicable throughout the incorporated and unincorporated territory of Alameda County, California (the “county”).

C. The goals of expenditures from the proceeds of the tax shall be:

(1) That Alameda County’s children are prepared to succeed in kindergarten and later life and live in stable, safe and supported families and communities;

(2) That Alameda County is a family-friendly county and to support families as an important part of the county’s population and civic culture;

(3) To focus on the prevention of problems, including the reduction of child abuse and neglect, and on supporting and enhancing the strengths of children and their families;

(4) That providers who serve and educate our County’s children are able to be financially stable, supported in their work, and provide for their own families;

(5) That children and youth with the highest needs receive maximum benefit from the proceeds of the tax and that equity is a guiding principle of the funding process;

(6) That collaboration among public agencies and community-based organizations around shared outcomes among all service providers for children and their families will be strengthened; and

(7) That children are provided with developmentally appropriate, gender-responsive and culturally-competent services.

2.08.301 Restricted uses of the tax.

A. Proceeds from this tax shall be deposited into the county treasury in a special fund entitled “child care and early education tax fund” (the “fund”).

B. Monies deposited into the fund, together with any interest that accrues thereon, shall be used exclusively to provide high quality child care and early education services to benefit low- and middle-income children and families in Alameda County and to improve

wages for child care providers and early educators who provide these services, as described below in this section.

C. In each year during the term of this article, one-hundred percent (100%) of revenue from this tax shall be allocated by the board of supervisors based on the demonstrated unmet child care and early education needs and the county's commitment to a geographically dispersed network of child care and early education providers, for any of the following purposes:

1. To increase access to affordable, high quality child care and early education services for low and middle income children from birth through 12 years of age, especially for children who are homeless and have other high priority needs;
2. To improve and maintain the quality of new and existing child care and early education services throughout the county; or
3. To improve the wages and benefits of child care providers and early educators who provide these services.

D. Proceeds from this tax may not be used to replace the funding level for direct services established in the fiscal 2016-2017 County of Alameda budget to support child care and early education services, unless the state, federal or other non-county sources of such funding levels have been reduced by the same amount.

E. Proceeds from this tax may not be used for kindergarten through grade 12 (K-12) school day services except for the purpose of expanding transitional kindergarten eligibility to additional four-year old children.

F. This article is not intended to alter any family child care providers' existing independent business owner status, and shall not be construed to classify family child care providers or early educators as county employees.

2.08.302 Citizen oversight committee.

A. Upon enactment of this article, the board of supervisors shall establish and appoint a citizen oversight committee.

B. The citizen oversight committee shall annually review the expenditure of the child care and early education tax fund for the prior year and shall report to the board of supervisors on the conformity of such expenditures to the purposes set forth in Section 2.08.301.

2.08.303 Planning and advisory council.

The board of supervisors will designate an entity whose members have expertise in early child care and education, such as the Alameda County Early Care and Education Planning Council (California Education Code sections 8499.3 *et seq.*) or a similar entity, to act as the planning and advisory council for the fund.

2.08.304 Child care and early education program implementation.

The Alameda County Children and Families First Commission, known as “First 5 Alameda County,” was created as a legal public entity separate from the county in Chapter 2.130 of the Administrative Code. First 5 Alameda County or a similar entity will be identified by the board of supervisors as the entity to implement the program that will be established by the board of supervisors for the expenditure of the tax. The board of supervisors shall have the right and discretion to select a different entity or to identify additional entities to implement the program or portions of it.

2.08.305 Operative date.

“Operative date” means the first day of the first calendar quarter commencing more than one hundred and ten (110) days after adoption of this article.

2.08.306 Enactment of retail transaction and use tax.

A. This article is adopted to achieve the following general purposes:

1. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 and of Sections 7285.5 and 7292.2 of Part 1.7 of Division 2 of the California Revenue and Taxation Code that authorize the county to adopt this article, and such tax shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose;
2. To enact 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 California Revenue and Taxation Code;
3. To enact a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization and State 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 State Board of Equalization and Department of Tax and Fee Administration in administering and collecting the California sales and use taxes; and
4. To enact 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 each person subject to taxation under the provisions of this article.

B. The provisions of this article shall be interpreted in order to accomplish the purposes that are set forth in this section.

2.08.307 Contract with state.

Prior to the operative date, the county shall contract with the California State Board of Equalization, the California Department of Tax and Fee Administration, or other appropriate state agency, to perform all functions incident to the administration and operation of this article; provided that, if the county shall not have contracted with the appropriate state agency 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.

2.08.308 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of Alameda County at the rate of one-half 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 article.

2.08.309 Place of sale.

A. For purposes of this article, 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 or her 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.

B. In the event a retailer has no permanent place of business in the state of California 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 State Board of Equalization and State Department of Tax and Fee Administration.

2.08.310 Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the incorporated and unincorporated territory of Alameda County of tangible personal property purchased from any retailer on and after the operative date of this article for storage, use or other consumption in said territory at the rate of one-half 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.

2.08.311 Incorporation of provisions of state law.

Except as otherwise provided in this article and except insofar as any provisions of this article may be inconsistent with Part 1.6 of Division 2 of the California Revenue and Taxation Code, all of the provisions of Part 1 (commencing at Section 6001) of Division 2

of the California Revenue and Taxation Code are hereby adopted and made a part of this article as though fully set forth herein.

2.08.312 Limitations on adoption of state law and collection of use taxes.

The following requirements shall be followed in applying the provisions of Part 1 of Division 2 of the California Revenue and Taxation Code to this article:

A. Wherever the state of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. However, said 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 Board of Control, State Board of Equalization, State Department of Tax and Fee Administration, 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 county or any agency, officer or employee thereof, rather than by or against the State Board of Equalization or State Department of Tax and Fee Administration, in performing functions incident to the administration or operation of this article;

3. In those sections, including but not 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 that 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 that would not be subject to tax by the state of California 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 California Revenue and Taxation Code.

B. The word “county” 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 of the California Revenue and Taxation Code.

2.08.313 Permit not required.

If a seller’s permit has been issued to a retailer under Section 6067 of the California Revenue and Taxation Code, an additional transactor’s permit shall not be required by this article.

2.08.314 Exemptions and exclusions.

A. In addition to any other exemption or exclusion required by law, 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 computation of the amount of transactions tax imposed by this article, gross receipts from:

1. The sale 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. The sale of property to be used outside the county which is shipped to a point outside the county pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this subsection, delivery to a point outside the county 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 California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code; by a combination of registration to an out-of-county address and 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 a combination of registration to a place of business out of county 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 article;

4. The lease of tangible personal property that constitutes a continuing sale of such property for any period of time for which the lessor is obligated to lease the property for an amount that was fixed by a lease executed prior to the operative date of this article; and

5. For the purposes of subsections (B)(3) and (B)(4), 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, regardless of whether such right is exercised.

C. There are exempted from computation of the amount of the use tax imposed by this article, gross receipts from the following storage, use or other consumption of tangible personal property:

1. Any sale that has been subject to a transactions tax under any state-administered transactions and use tax ordinance;
2. The sale of 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 set forth in Sections 6366 and 6366.1 of the California Revenue and Taxation Code;
3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract that was entered into prior to the operative date of this article;
4. If the possession of or the exercise of any right or power over the tangible personal property shall arise under a lease that constitutes 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 that was executed prior to the operative date of this article;
5. For the purposes of subsections (C)(3) and (C)(4), the storage, use, or other consumption or the 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, regardless of whether such right is exercised;
6. Except as provided in subsection (C)(7), a retailer engaged in business in Alameda County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into Alameda County or participates within Alameda County 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 Alameda County or through any representative, agent, canvasser, solicitor, subsidiary or person in Alameda County under the authority of the retailer; and
7. "A retailer engaged in business in Alameda County" 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 California Vehicle Code, aircraft licensed in compliance with Section 21411 of the California Public Utilities Code and undocumented vessels registered under Chapter 2 of Division 3.5 (commencing with Section 9840) of the California Vehicle Code. The retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle or aircraft at an address in Alameda County.

D. Any person subject to use tax under this article may credit the amount of such tax against any transactions tax paid to a county or district imposing or a retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the California Revenue and Taxation Code with respect to the sale of property or the storage, use or other consumption of which is subject to the use tax.

2.08.315 Amendment of state law.

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

2.08.316 Enjoining of 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 county, or against any officer of the state or the county, to prevent or enjoin the collection under this article or Part 1.6 of Division 2 of the California Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

2.08.317 Severability.

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

2.08.318 Savings clause.

This article shall not be interpreted in any manner that conflicts with the laws or constitutions of the United States or the state of California.

2.08.319 Termination of transactions and use tax.

This article shall remain in effect only until September 30, 2048 and as of that date it shall be repealed by operation of this section unless a later ordinance is adopted prior to September 30, 2048 that shall have the effect of deleting or extending the termination date set forth herein.

SECTION II

This Ordinance, and all the provisions thereof, shall become effective only upon affirmative passage by a two-thirds majority vote of the eligible voters of this county pursuant to California Constitution, Article XIII A, section 4 and Article XIII C, section 2; California Government Code section 53722; California Revenue & Taxation Code section 7285.5; and California Elections Code section 9140.

Before the expiration of 15 days after its adoption by the Board of Supervisors, this ordinance shall be published once with the names of the members voting for and against the same in the Inter-City Express, a newspaper published in the County of Alameda.

Adopted by the Board of Supervisors of the County of Alameda, State of California, on February 27, 2018, by the following called vote:

AYES: Supervisors Chan, Haggerty, Valle, Miley and Carson - 5

NOES: None

EXCUSED: None

Supervisor Wilma Chan
President of the Board of Supervisors
County of Alameda, State of California

ATTEST:

Clerk of the Board of Supervisors

By: Anika Campbell-Belton

Approved as to form:

DONNA R. ZIEGLER, County Counsel