



## IMPARTIAL ANALYSIS OF MEASURE U

California Elections Code Section 9280 requires the Town Attorney to prepare an analysis of any proposed Town of Truckee ballot measure, showing the effect of the measure on existing law and describing the operation of the measure.

Measure U has been placed on the ballot by the Truckee Town Council. If approved by  $\frac{2}{3}$  of those voting, it would replace the existing  $\frac{1}{4}$  percent sales tax approved by the voters in 2014 with a  $\frac{1}{2}$  percent sales tax, starting on October 1, 2024. The funds raised by the proposed tax can be used only for the purposes listed in the ballot measure, including protecting open space along trails; constructing the Truckee River Legacy Trail; building and maintaining paved and dirt trails for walking, hiking, biking, and winter access; and providing safer routes to schools. Specific uses that would be allowed include pavement maintenance, erosion control, sweeping, litter removal, snow removal and other winter maintenance, and repair or replacement of bridges, signs, bike racks, sanitation facilities, and other amenities.

The proposed tax would remain in effect until and unless repealed by Truckee voters. Expenditure of the tax proceeds received would be prioritized and approved by the Truckee Town Council. If passed, the proposed tax measure is estimated to provide approximately \$3,000,000 annually for the purposes stated in the ballot measure.

The operation of the measure, if approved, will be to provide sales tax revenues to the Town of Truckee for the specified purposes. Those funds cannot be used for any other purpose and cannot be taken by the State of California. The Town Council will decide how to allocate the funds raised to specific projects, and those decisions are required to be made at public meetings with opportunities for public involvement. Since the existing trails sales tax is expiring in 2024, if the measure is not approved there will be no funding available from this source for construction and maintenance of trails, safe routes to schools, trailside open space, or other trails sales tax purposes beyond what the Town Council chooses to expend from other revenue sources.

Respectfully Submitted,  
Andrew Morris, Town Attorney