

1                               BEFORE THE BOARD OF SUPERVISORS  
2                                               OF THE  
3                               COUNTY OF FRESNO, STATE OF CALIFORNIA  
4

5 IN THE MATTER OF:

6 CALLING A COUNTYWIDE ELECTION TO BE                               ) RESOLUTION  
7 CONSOLIDATED WITH THE STATEWIDE GENERAL ELECTION TO    )  
8 BE HELD ON NOVEMBER 3, 2026, FOR THE PURPOSE OF           )  
9 SUBMITTING TO THE ELECTORS OF FRESNO COUNTY AN           )  
INITIATIVE MEASURE RELATING TO THE ESTABLISHMENT OF A    )  
NEW COUNTYWIDE RETAIL TRANSACTIONS AND USE TAX           )

10               WHEREAS, on April 14, 2026, Proponents submitted to the Fresno County  
11 Clerk/Registrar of Voters a citizens initiative petition ("Petition") signed by not less than 10% of  
12 the entire vote cast in Fresno County for all candidates for Governor at the last gubernatorial  
13 election preceding the publication of the Proponents' Notice of Intention to Circulate a Petition;  
14 and

15               WHEREAS, the Petition proposes an ordinance, attached hereto as Exhibit A, to create  
16 a new retail transactions and use tax to be spent for the purposes specified in the ordinance to  
17 benefit the County of Fresno, the incorporated cities in Fresno County, and local transit  
18 agencies ("Measure"); and

19               WHEREAS, on July 8, 2026, pursuant to Elections Code Section 9115, subdivision (b),  
20 the Fresno County Clerk/Registrar of Voters completed a full signature verification of the  
21 Petition, finding that the Petition is signed by the requisite number of qualified voters to declare  
22 the Petition sufficient; and

23               WHEREAS, on July 14, 2026, pursuant to Elections Code Section 9115, the Fresno  
24 County Clerk/Registrar of Voters certified the results of the examination of the Petition to  
25 the County of Fresno Board of Supervisors at its regular meeting; and

26               WHEREAS, pursuant to Elections Code Sections 1405, subdivision (a), and 9118,  
27 subdivision (b), the County of Fresno Board of Supervisors shall submit the Measure, without  
28 alteration, to the voters in the next statewide election; and

1  
2 WHEREAS, a Statewide General Election will be held on November 3, 2026; and

3 WHEREAS, pursuant to Elections Code Sections 10400 *et seq.*, the County of Fresno  
4 Board of Supervisors seeks consolidation of the countywide election on the Measure relating to  
5 the proposed ordinance with the November 3, 2026, Statewide General Election; and

6 WHEREAS, under Elections Code Sections 10400 *et seq.*, the County of Fresno Board  
7 of Supervisors has the power and authority to order the consolidation of local elections with the  
8 Statewide General Election; and

9 WHEREAS, the Proponents have requested that the Measure be designated "Measure  
10 S"; and

11 WHEREAS, approval of a majority of the electors voting upon the Measure is required for  
12 passage of the Measure.

13 NOW THEREFORE, be it resolved as follows:

- 14 1. The Board hereby calls, orders, and proclaims a countywide election at which the  
15 Measure relating to the proposed ordinance shall be submitted to the qualified  
16 voters of Fresno County pursuant to Elections Code Sections 1405, subdivision  
17 (a), and 9118, subdivision (b).
- 18 2. Under Elections Code Sections 10400 *et seq.*, the Board hereby orders the  
19 countywide election for this Measure to be consolidated with the November 3,  
20 2026, Statewide General Election and placed on the ballot at that election.
- 21 3. The Board acknowledges that the consolidated election will be held and  
22 conducted in the manner prescribed in Elections Code Section 10418.
- 23 4. The Fresno County Clerk/Registrar of Voters is designated as the elections  
24 official for the election, and the Fresno County Clerk/Registrar of Voters is hereby  
25 authorized and directed to provide all notices and take all other actions necessary  
26 to holding the election, including, but not limited to, providing notices of times  
27 within which arguments for and against are submitted.
- 28 5. The ballot question hereby approved for the election is as follows:

**Fresno County Transportation Improvement Act.** Shall the measure to fix neighborhood streets; repair and keep our roads in safe condition; improve safety for children walking and biking to school; improve public transportation, including free transit services for seniors, veterans, people with disabilities, and students; repair sidewalks and trails; by replacing Fresno County's existing half-cent transportation sales tax, initially providing approximately \$110 million annually for 30 years, requiring independent oversight, annual audits, and local control, be adopted?

Yes \_\_\_\_ No \_\_\_\_

6. The Fresno County Clerk/Registrar of Voters is hereby authorized and directed to cause the complete text of the Measure to be printed as indicated in the attached Exhibit A in the County of Fresno Voter Information Guide, and a copy of the Measure shall be made available to a voter upon request.
7. The Measure shall be designated on the ballot by a letter, as provided in Elections Code Section 13116. Based on the Proponents' request, the Fresno County Board of Supervisors requests that the Fresno County Clerk/Registrar of Voters designate the ballot Measure as Measure "S."
8. Arguments in favor of and in opposition to the Measure and rebuttal arguments shall be permitted and shall be filed with the Fresno County Clerk/Registrar of Voters in accordance with applicable provisions of the Elections Code, including Sections 9161 through 9167. As provided in Elections Code Section 9162, the Fresno County Board of Supervisors or any member of the Board is hereby authorized to act as an author of any ballot argument prepared in connection with the election on the Measure.
9. The Fresno County Clerk/Registrar of Voters shall fix the dates for submission of arguments and rebuttals as provided for in the Elections Code.
10. Pursuant to Elections Code Section 9160, subdivision (b), the County Counsel is directed to prepare an impartial analysis of the Measure.
11. Pursuant to Elections Code Section 9160, subdivision (c), the Auditor-Controller/Treasurer-Tax Collector is directed to prepare a fiscal impact statement which estimates the amount of any increase or decrease in revenues or costs to the County of Fresno if the Measure is adopted.

- 1           12.    The County Administrative Officer, or his designee, is authorized and directed to work  
2                   with the Fresno County Clerk/Registrar of Voters and take all steps necessary to  
3                   place the Measure and any associated materials on the ballot.

4                                   *[SIGNATURE PAGE TO FOLLOW]*  
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1 THE FOREGOING, was passed and adopted by the following vote of the Board of  
2 Supervisors of the County of Fresno this \_\_\_\_\_ day of \_\_\_\_\_, 2026, to wit:

3 AYES:

4 NOES:

5 ABSENT:

6 ABSTAINED:

7 \_\_\_\_\_  
8 Garry Bredefeld, Chairman of the Board of Supervisors  
of the County of Fresno

9 **ATTEST:**

10 Bernice E. Seidel  
11 Clerk of the Board of Supervisors  
County of Fresno, State of California

12 By: \_\_\_\_\_  
13 Deputy

**Exhibit A**  
**Fresno County Transactions and Use Tax:**  
***Fresno County Transportation Improvement Act Measure***

**Full Text of Measure**

The people of the County of Fresno ordain as follows:

**SECTION 1. TITLE.**

This Act shall be known, and may be cited, as the “Fresno County Transportation Improvement Act.”

**SEC. 2. FINDINGS AND DECLARATIONS.**

The people of the County of Fresno hereby find and declare all of the following:

(a) Fresno County is a great place to live and raise a family, but crumbling streets, unsafe roads, and lack of transportation options threaten our quality of life.

(b) Aging infrastructure, including the roads connecting our cities and the sidewalks on streets near our homes, schools, and parks, is in serious need of investment. An estimated \$5.4 billion is needed to bring roads to “good” and “safe” condition and reduce deferred maintenance.

(c) Connected and well-maintained streets and roads, as well as enhanced safety improvements and traffic calming measures, facilitate access by first responders and reduce the time it takes to respond to emergencies.

(d) More than 100 people are killed and over 300 are severely injured on Fresno County roads each year, with pedestrians and bicyclists facing disproportionate risk. Improving roadway safety and building and maintaining protected pedestrian and bike lanes are urgently needed.

(e) Repairing, rebuilding, and maintaining the road system will improve travel time, accessibility, traffic safety, and public health, and will also address transportation related costs.

(f) Since 1986, transportation sales tax proceeds have largely been spent on state freeways and new roads, leaving local roads in disrepair. Pothole-riddled streets lead to increased costs for car maintenance and fuel, with repairs from pothole damage costing each driver up to \$2,000.

(g) Approximately 80% of public transit users in Fresno County are entirely dependent on public transportation and lack access to a private vehicle. Current public transportation services do not transport people to all the places they need to go and often do not operate at the times people need to travel. Additionally, the rising cost of housing in Fresno County and the

1 lack of services in rural areas often force longer commutes and trips to access doctor's  
2 appointments and grocery stores.

3 (h) To keep Fresno County safe, livable, and thriving, we need to invest in projects to reduce  
4 traffic, fix crumbling streets and roads, and improve transportation countywide.

5 (i) The increasing frequency of major rain and flooding events, extreme heat, and forest fires  
6 requires investments in resilient infrastructure to decrease property damage and improve public  
7 health and safety.

8 (j) This Act is focused on the essential transportation improvements that will make our existing  
9 roads safer and more efficient, improve our transit system, and make life better for Fresno  
10 County residents by increasing access to jobs, education, healthcare, groceries, and other basic  
11 amenities.

12 (k) The time is now. Without this measure, we will experience further road deterioration; little  
13 to no investment in basic infrastructure like sidewalks, crosswalks, curbs, gutters, bike lanes,  
14 and trails; and a reduction in transportation services countywide.

15 (l) Funding from this Act is guaranteed to go directly to Fresno County transportation priorities and  
16 nothing else. The funds go directly into a special account politicians can't touch and, if the funds  
17 are misused, violators will be subject to possible criminal prosecution by the Fresno County District  
18 Attorney and State Attorney General.

19 (m) Independent audits every year and a Citizens Oversight Committee will ensure transparency  
20 and that funds are spent on transportation priorities as the voters intend.

### 21 **SEC. 3. PURPOSE AND INTENT.**

22 It is the intent of the people of the County of Fresno in enacting this Act to do all of the following:

23 (a) Fix what matters most by repairing and maintaining existing local streets and roads first.

24 (b) Keep people and our kids safe by investing in safety improvements, including enhanced lighting,  
25 road safety, and safe routes to school.

26 (c) Get people where they need to go efficiently by improving the accessibility and affordability of  
27 public transit systems that connect the public to essential services and amenities.

28 (d) Improve transportation alternatives by building and maintaining bikeways, pedestrian facilities,  
and public transit options.

(e) Keep the transportation system safe with repairs, retrofits, and safety upgrades, allowing students,  
seniors, and people with disabilities to travel safely.

1 (f) Allow seniors, students, people with disabilities, veterans, and active military personnel to access  
2 public transit at no cost.

3 (g) Create thousands of local quality jobs that pay a living wage and provide healthcare and  
4 retirement benefits for workers.

5 (h) Build strong, vibrant communities by adding shade, trees, and other features to combat heat,  
6 beautify transportation corridors, and ensure no neighborhood is left behind.

7 (i) Foster innovation by making smart investments that keep our county competitive and connected  
8 — now and in the future.

9 (j) Reduce air pollution to protect Fresno County’s environment and quality of life.

10 (k) Protect taxpayers with strict accountability measures, including independent audits and citizens’  
11 oversight, to ensure funds are spent as intended by voters.

12 **SEC. 4. FRESNO COUNTY TRANSPORTATION IMPROVEMENT ACT.**

13 Chapter 4.60 is added to Title 4 of the Ordinance Code of Fresno County to read as follows:

14 **Chapter 4.60. Fresno County Transportation Improvement Act**

15 **4.60.010. Title.**

16 This chapter shall be known as the Fresno County Transportation Improvement Act.

17 **4.60.020. Definitions.**

18 For the purposes of this chapter, the following definitions shall apply:

19 A. “Act” means the Fresno County Transportation Improvement Act.

20 B. “Board of Supervisors” means the Fresno County Board of Supervisors.

21 C. “Class I Facilities” means bike paths or shared-use paths that provide a completely separated  
22 right-of-way designated for the exclusive use of bicycles and pedestrians, with crossflows by  
23 motorists minimized, as defined in subdivision (a) of Section 890.4 of the California Streets and  
24 Highways Code.

25 D. “Class II Facilities” means bike lanes that provide a restricted right-of-way designated for the  
26 exclusive or semi-exclusive use of bicycles, with through travel by motor vehicles or pedestrians  
27 prohibited, but with vehicle parking and crossflows by pedestrians and motorists permitted, as  
28 defined in subdivision (b) of Section 890.4 of the California Streets and Highways Code.

1 E. "Class III Facilities" means bike routes that provide a right-of-way on-street or off-street,  
2 designated by signs or permanent markings and shared with pedestrians and motorists, as defined in  
3 subdivision (c) of Section 890.4 of the California Streets and Highways Code.

4 F. "Class IV Facilities" means cycle tracks or separated bikeways that provide a right-of-way  
5 designated exclusively for bicycle travel adjacent to a roadway and that are separated from vehicular  
6 traffic by physical elements, including, but not limited to, grade separations, flexible posts, inflexible  
7 physical barriers, or on-street parking, as defined in subdivision (d) of Section 890.4 of the California  
8 Streets and Highways Code.

9 G. "Committee" means the Citizens Oversight Committee established pursuant to Section  
10 4.60.170.

11 H. "Complete street" means a transportation facility that is planned, designed, constructed,  
12 operated, and maintained to provide comfortable and convenient mobility, and improve accessibility  
13 and connectivity to essential community destinations for all users, regardless of whether they are  
14 traveling as pedestrians, bicyclists, public transportation riders, or drivers.

15 I. "Council of Governments" means the Fresno Council of Governments.

16 J. "County" means the county government of the County of Fresno.

17 K. "County region" or "District" means the geographic territory of the County of Fresno,  
18 including all incorporated and unincorporated areas therein.

19 L. "Existing neighborhoods" means neighborhoods in existence within the adopted legal  
20 boundaries of each jurisdiction with permanent structures and public infrastructure or public utilities  
21 as of November 3, 2026.

22 M. "Fund" means the Fresno County Transportation Improvement Act Fund established by  
23 Section 4.60.040.

24 N. "Operative Date" means July 1, 2027.

25 **4.60.030. Purpose.**

26 This Act is adopted to achieve the following purposes, and directs that the provisions hereof be  
27 interpreted to accomplish those purposes:

28 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.

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 (commencing with Section  
7251) of Division 2 of the Revenue and Taxation Code.

1  
2 C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure  
3 therefor that can be administered and collected by the California Department of Tax and Fee  
4 Administration in a manner that adapts itself as fully as practicable to, and requires the least possible  
5 deviation from, the existing statutory and administrative procedures followed by the California  
6 Department of Tax and Fee Administration in administering and collecting the California State Sales  
7 and Use Taxes.

8 D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that  
9 will be, to the greatest degree possible, consistent with the provisions of Part 1.6 (commencing with  
10 Section 7251) of Division 2 of the Revenue and Taxation Code, minimizes the cost of collecting the  
11 transactions and use taxes, and at the same time, minimizes the burden of record keeping upon  
12 persons subject to taxation under the provisions of this Act.

13 E. To raise appropriate revenues to support transportation investments and programs to fix and  
14 maintain roads, improve neighborhood infrastructure, enhance public transit and rideshare options,  
15 and support active transportation. These programs include the following:

16 1. The Existing Neighborhood Streets and Roads Repair and Maintenance Program, which is  
17 intended to bring the road systems within the incorporated cities and the rural unincorporated areas of  
18 the county region, including arterials, collectors, and neighborhood streets, to an average Pavement  
19 Condition Index (PCI) of 70, which is within the “Good” category as indicated in the Pavement  
20 Management System (PMS) report. Funds under this program go directly to incorporated cities and  
21 the County for local street and road repair and maintenance, traffic safety, active transportation,  
22 bicycle and pedestrian facilities, and safe routes to school.

23 2. The Public Transportation Program, which addresses public transit systems and services  
24 throughout the county region. The funding under this program will be used to improve bus,  
25 microtransit, and mass transit frequencies; paratransit services; transit infrastructure, such as shelters  
26 and transfer centers; and point-to-point programs for seniors, children, students, veterans, active  
27 military personnel, and mobility-challenged individuals.

28 3. The Regional Connectivity Program, which facilitates the movement of people and goods,  
and the efficient delivery of services, by providing matching funds for major projects benefiting  
multiple jurisdictions within the county region that enhance connectivity along major corridors,  
strengthen connections within the urban area and between the cities and rural communities, and foster  
economic growth.

4. The Access and Innovation Program, which provides for planning and projects that enable  
new technologies, invest in zero-emission infrastructure, and increase access to destinations.

5. The Administration, Performance Measures, Requirements, and Indicators Program, which  
includes administration and planning activities of the Council of Governments.

F. To require annual audits and oversight by a citizens oversight committee to ensure funds are  
used exclusively for these purposes.

1  
2 **4.60.040. Fresno County Transportation Improvement Act Fund.**

3 There is hereby established in the treasury of the County a special fund called the Fresno County  
4 Transportation Improvement Act Fund, which shall be maintained by the County.

5 **4.60.050. Receipt of Proceeds.**

6 All revenue generated by this Act shall be deposited into the Fresno County Transportation  
7 Improvement Act Fund.

8 **4.60.060. Use of Proceeds.**

9 A. Monies in the Fund shall be used to reimburse the County for the costs imposed by the  
10 California Department of Tax and Fee Administration to collect and administer the tax imposed by  
11 this Act, pursuant to Section 4.60.210.

12 B. The remaining monies in the Fund shall be appropriated each fiscal year to the Council of  
13 Governments solely for the purposes specified in this Act.

14 **4.60.070. Existing Neighborhood Streets and Roads Repair and Maintenance Program.**

15 A. 1. Sixty-five percent of the annual revenue in the Fund shall be allocated for the purpose of  
16 repairing, rebuilding, and maintaining the road system in the incorporated cities and the  
17 unincorporated areas of the county region to improve travel time and accessibility, traffic safety, and  
18 public health, as further provided in subsections B to H, inclusive.

19 2. a. The Council of Governments shall make separate allocations of funds under this section  
20 to each of the incorporated cities within the county region, for expenditures by each city within its  
21 own jurisdiction, and to the County, for expenditures in the unincorporated areas of the county  
22 region.

23 b. Funds allocated under this paragraph 2 shall be distributed as follows:

24 i. Each jurisdiction shall receive a base allocation of four hundred thousand dollars  
25 (\$400,000) each year.

26 ii. Following allocations made under clause i, the balance of funding to be allocated  
27 under this section shall be allocated in proportion to each jurisdiction's population based on the most  
28 recent population estimates prepared by the California Department of Finance, weighted 80 percent,  
and in proportion to each jurisdiction's number of maintained public roadway miles as determined by  
the most recent Pavement Condition Survey, weighted 20 percent. The allocation to the County shall  
be based on the population and roadway miles in the unincorporated areas of the county region.

3. Each jurisdiction may use funds provided under this section for any program specified in  
this section.

1  
2 4. Nothing in this Act prohibits the eligible jurisdictions from issuing bonds or using other  
3 financing mechanisms secured by future revenues to accelerate implementation of this section.

4 5. Jurisdictions may accumulate program funds for up to five years for match purposes or to  
5 fund large-scale projects.

6 6. All streets and roads constructed or improved in whole or in part with revenue from the  
7 Fund shall include complete street features, whenever feasible, to create an overall complete street  
8 system for neighborhoods. To reduce overall costs under a single contract, jurisdictions that receive  
9 funds under this section may also use other funding sources to address the entire roadway  
10 infrastructure under one project.

11 7. Eligible expenditures under this program include all recognized project phases, including  
12 planning and environmental analysis; conceptual, preliminary, and design engineering; right-of-way  
13 acquisition, support, and relocation; utilities relocation; construction engineering and inspection;  
14 vehicles and equipment; direct staff time, including salary and benefits; consultants and construction  
15 contractors selected pursuant to local agency selection processes; and labor, materials, and equipment  
16 for day labor.

17  
18 B. Repair, Maintain, and Construct Local Streets and Roads Program.

19 1. Jurisdictions that receive funds under this section may expend those funds for purposes of  
20 the Repair, Maintain, and Construct Local Streets and Roads Program established by this subsection  
21 B. Expenditures under this subsection shall prioritize improvements to local streets that connect to  
22 existing neighborhood homes, schools, parks, community services, public transportation, and places  
23 of employment. Project development, capital, and maintenance costs shall be eligible for  
24 expenditures under this subsection.

25 2. Projects eligible for expenditures under the Repair, Maintain, and Construct Local Streets  
26 and Roads Program shall include all of the following:

27 a. Repaving and reconstruction of existing local streets to prevent deterioration of the  
28 roadway system, based on an industry-standard pavement management system designed to inform  
cost-effective roadway maintenance. Components for routine accommodation of bicycle and  
pedestrian travel shall be incorporated, as appropriate, as part of construction projects, including  
sidewalks, bicycle facilities, rehabilitation and curb ramps, and elements to improve resilience,  
safety, and accessibility.

b. Public sidewalk repair, reconstruction, and construction in existing neighborhoods;  
construction of new and maintenance of additional pedestrian facility improvements, including  
pedestrian bridges, retaining walls, and guardrails; maintenance of pedestrian and bicycle safety  
improvements, including, but not limited to, safe-hit posts, painted safety zones, green bicycle lanes,  
and crosswalks; and rehabilitation of other bicycle facilities, such as bicycle paths.

1 c. Programmatic improvements to the transportation system to make it safer for all users  
2 and help achieve greenhouse gas (GHG) reduction requirements. Projects eligible for expenditures  
3 may include, but are not limited to, all of the following:

4 i. Traffic calming projects to reduce vehicular speeds and improve safety, including  
5 speed bumps/humps; new or improved pedestrian safety measures, such as ladder crosswalks, curb  
6 extensions (bulb-outs) on corners, and pedestrian islands in the medians of major thoroughfares; new  
7 and upgraded bicycle lanes and paths; traffic striping and channelization; and bicycle and personal  
8 mobility device parking facilities. Quick builds, pilot projects, permanent improvements, intersection  
9 redesigns, and larger corridor projects are eligible for expenditures. Related landscaping components  
10 may be included.

11 ii. Installation, maintenance, and upgrade of traffic signs and signals, including for  
12 pedestrians and bicyclists; and communications systems, including changeable message signs for  
13 incident and special-event traffic management.

14 d. Multimodal street improvements to improve pedestrian, bicycle, transit, and vehicle  
15 circulation and connectivity.

16 e. Pothole repair, crack sealing, slurry sealing, asphalt overlays, resurfacing, slab  
17 replacement, permeable pavement, vegetation control, curb and gutter maintenance, stormwater and  
18 drainage controls, shoulder grading, guardrail and barrier repair, bridge maintenance, sign and  
19 marking upkeep, street sweeping, landscaping and beautification, and snow and ice removal.

20 f. Streetlights, signals, traffic calming and other safety features; standard traffic lights,  
21 flashing signals, green arrows, pedestrian signals, out-of-service signals, guardrails, rumble strips,  
22 sign and pavement marking, speed humps, speed tables, raised crosswalks, and horizontal devices,  
23 such as roundabouts and bulb-outs; traffic signal timing, traffic operations centers, and Intelligent  
24 Transportation System components.

25 g. Sidewalks, alleys, bikeways, pedestrian safety features, infrastructure compliant with the  
26 Americans with Disabilities Act, crosswalks, traffic calming features, including flashing beacons,  
27 lighting, and neighborhood slow zones, pedestrian and bicycle overcrossings and undercrossings,  
28 pedestrian paths, walkways, bikeways, and protected bicycle facilities.

h. New curb ramps compliant with the Americans with Disabilities Act, reconstruction of  
existing ramps, and related roadway work to permit ease of movement.

i. Vehicles and equipment may be purchased with funds provided under this Act only when  
necessary to carry out work associated with projects funded under this Act. Costs for such purchases  
must be charged proportionally to each funded project based on actual or reasonably estimated use  
and may not exceed the pro rata share attributable to projects funded under this Act.

j. Litter-abatement activities pursuant to a state matching-funds program.

3. Each jurisdiction may spend no more than 5 percent of its allocation under the Existing  
Neighborhood Streets and Roads Repair and Maintenance Program on road expansion or capacity-

1 increasing projects per year. Before a jurisdiction can expend funds pursuant to this paragraph, every  
2 local street and road within the jurisdiction shall reach a Pavement Condition Index score of 65 or  
3 above.

4 4. Road expansion or capacity-increasing projects shall not be prohibited by paragraph 3 if  
5 they involve significant safety or mobility benefits, as supported by traffic studies that demonstrate  
6 reductions in fatalities and serious injuries for all road users. Eligible road expansion or capacity  
7 increasing projects shall only include the following:

8 a. Dedicated public transportation lanes.

9 b. Dedicated and protected Class I or Class IV Facilities.

10 c. Safety-motivated turn lanes or intersection improvements that protect all road users and  
11 that do not impede bicycle or pedestrian facilities.

12 5. Funds shall not be used for street or roadway construction in new growth areas or new town  
13 developments.

14 a. For purposes of this paragraph 5, “new growth areas” means geographic areas designated  
15 for future residential, commercial, industrial, or mixed-use development that, as of the passage date  
16 of this Act, were not zoned for urban development, substantially developed with permanent structures  
17 and public infrastructure, and included within an adopted municipal or regional growth boundary,  
18 service area, or comprehensive plan authorizing such development. Preliminary approvals,  
19 conceptual plans, or applications pending approval shall not be considered evidence of existence.

20 b. For purposes of this paragraph 5, “new town developments” means large-scale, master-  
21 planned developments intended to function as self-contained communities, including residential,  
22 commercial, public, and transportation infrastructure that were not incorporated, approved, or under  
23 active construction as of the passage date of this Act and require the extension of new public streets,  
24 roadways, or transportation infrastructure to serve the development. Preliminary approvals,  
25 conceptual plans, or applications pending approval shall not be considered evidence of existence.

26 6. The County shall annually expend a minimum of between 12 percent and 15 percent of its  
27 local allocation in identified disadvantaged unincorporated communities, as defined by paragraph (2)  
28 of subdivision (a) of Section 65302.10 of the California Government Code. The Council of  
Governments shall determine the specific minimum percentage by completing a needs assessment of  
complete streets pursuant to Section 4.60.140. The County may spend any remaining funds set aside  
for disadvantaged unincorporated communities in other unincorporated areas of the county region  
once identified needs have been met, the average Pavement Condition Index score for all  
disadvantaged unincorporated communities reaches 70, and each local road within all disadvantaged  
unincorporated communities attains a Pavement Condition Index score of at least 65.

7. Jurisdictions shall prioritize funding for existing neighborhood roads with the lowest  
Pavement Condition Index score or in project areas in need of improvement in disadvantaged  
neighborhoods and communities.

1  
2 C. Active Transportation.

3 1. Jurisdictions that receive funds under this section may expend those funds to create a  
4 comprehensive, connected network of pedestrian and bicycle routes that link homes, workplaces,  
5 schools, parks, transit, and other destinations.

6 2. Funds expended pursuant to this subsection C may be used to redesign existing streets to be  
7 complete streets, prioritizing non-car options, increasing the safety and comfort of pedestrians and  
8 cyclists, and improving connections to transit.

9 3. Every street or road constructed or reconstructed in whole or in part with revenue from the  
10 Fund pursuant to this subsection shall include sidewalks, paths, walkways, or equivalent facilities,  
11 where feasible and according to the adopted Active Transportation Plan in each jurisdiction.

12 4. Any maintenance to a street or road funded in whole or in part with revenue from the Fund  
13 pursuant to this subsection shall, at a minimum, maintain the existing level of pedestrian and bicycle  
14 access, facilities, and safety features along and across the street, road, or highway.

15 5. Where feasible, every expressway, super-arterial, arterial, or collector road constructed in  
16 whole or in part with revenue from the Fund pursuant to this subsection shall include  
17 accommodations for bicycle travel at minimum by a striped shoulder with a minimum width of four  
18 feet. This four-foot shoulder may be provided as a bike lane or a cycle track. If an existing  
19 expressway, super-arterial, or collector road is reconstructed and reconstruction includes pavement  
20 widening, that project shall be subject to this requirement.

21 6. All roadways receiving pavement reconstruction without pavement widening, rehabilitation,  
22 or an overlay, slurry seal, chip seal, or seal coat funded in whole or in part with revenue from the  
23 Fund pursuant to this subsection shall include accommodations for bicycle travel at a minimum by  
24 Class I and Class IV Facilities, unless there is insufficient right-of-way or if there are other physical  
25 constraints as determined by a licensed engineer. This four-foot shoulder may be provided as a bike  
26 lane or a cycle track.

27 7. On a multi-lane roadway, funds expended pursuant to this subsection may be used for  
28 conversion of travel lanes to bicycle facilities, provided the responsible agency has determined that  
excess roadway capacity exists and that the bicycle facilities are allowable. Owing to the different  
costs associated with Class I and Class IV Facilities, funding for this requirement must be roughly  
equivalent based on expenditures. A jurisdiction may meet this requirement through a combination  
of other state, federal, and local funding sources, aside from revenue from the Fund. Safe Routes to  
Schools projects that include Class I or Class IV Facilities may be counted toward satisfying this  
requirement.

8. Jurisdictions that expend funds under this subsection shall not expend funds on privately  
owned streets and roads.

1           9. Jurisdictions that expend funds under this subsection shall certify to the Council of  
2 Governments that expenditures of funds under this subsection meet the following criteria:

3           a. With respect to Class I Facilities:

4           i. Class I Facilities are not limited to bicycle use and are available for pedestrian use.  
5 Canal banks located in existing neighborhoods that cannot be paved may also be considered Class I  
6 Facilities for purposes of this Act.

7           ii. Class I Facilities, including shared-use paths constructed with funds expended under  
8 this subsection, are to the greatest extent possible designed in accordance with the bicycle path design  
9 criteria set forth in Chapter 1000 (Bicycle Transportation Design) of the California Highway Design  
10 Manual.

11           iii. Within the Fresno–Clovis Metropolitan Area, Class I Facilities constructed with  
12 funds expended under this subsection are a minimum of 12 feet in width, where feasible.

13           iv. Within the Fresno–Clovis Metropolitan Area, Class I Facilities constructed with  
14 funds expended under this subsection are designed so that at-grade crossings are limited to one  
15 crossing every one-half mile at signalized intersections for new developments, where feasible and  
16 provided that such design does not violate property owner rights.

17           v. Class I Facilities constructed within existing neighborhoods are designed so that mid-  
18 block crossings on collectors, arterials, super-arterials, or expressways satisfy one of the following:

19           I. Each crossing is controlled by at-grade pedestrian waiting mechanisms, including  
20 signalized or flashing crossings or other warning devices.

21           II. Each crossing is controlled with grade-separated crossings when warranted due to  
22 pedestrian or bicycle safety risks, where feasible.

23           vi. Class I bikeways in rural areas that link rural communities and cities are, to the  
24 greatest extent possible, constructed in accordance with Chapter 1000 (Bicycle Transportation  
25 Design) of the California Highway Design Manual.

26           b. Class II and Class III bikeways are, to the greatest extent possible, designed and installed  
27 in accordance with Chapter 1000 (Bicycle Transportation Design) of the California Highway Design  
28 Manual and the California Manual on Uniform Traffic Control Devices.

          c. Class IV bikeways, including separated bikeways or cycle tracks, are, to the greatest  
extent possible, designed and installed in accordance with Caltrans Design Information Bulletin 89.

          10. Any new or modified types of facilities shall be eligible for funding under the Existing  
Neighborhood Streets and Roads Repair and Maintenance Program if such facilities are included in  
any future revision of the California Highway Design Manual or related Caltrans design guidance.

1 11. Trails designed strictly for recreational purposes shall be ineligible for expenditures under  
2 this Act.

3 D. Transit-Oriented Development.

4 1. A jurisdiction that receives funds under this section may expend the funds to support  
5 transportation and other costs to enable housing in mixed-use zone districts within existing  
6 neighborhoods. The jurisdiction shall ensure the developments are mixed income and include deed-  
restricted units affordable to lower-income households.

7 2. For the purpose of this subsection D, lower-income means 80 percent or less of Area  
8 Median Income (AMI), including low-income (50 to 80 percent of AMI), very low-income (30 to 50  
percent of AMI), and extremely low-income (below 30 percent of AMI).

9 E. Bicycle and Pedestrian Facilities Maintenance.

10 Jurisdictions receiving funds under this section may use the funds for maintenance of bicycle  
11 and pedestrian facilities, including, but not limited to, landscaping and tree care; pavement, root-  
12 damage, and pothole repairs; irrigation system operation and repair; lighting, signage, striping, and  
13 surface resurfacing; litter and weed removal; utility costs; and maintenance of adjacent trailheads or  
parks.

14 F. Safe Routes to School.

15 1. A jurisdiction that receives funds under this section may use this funding to support Safe  
16 Routes to School (SRTS) projects, including infrastructure, education, outreach, and planning to  
17 support safe transportation to and from schools.

18 2. Each jurisdiction shall coordinate with school districts within its boundaries to identify and  
19 ensure the highest-priority SRTS projects are funded each year. Funds shall be used to prioritize  
SRTS projects identified as highest priority and urgent.

20 3. Funds may be used to achieve conformance with Section 22352.5 of the California Vehicle  
21 Code, lowering the speed limit in school zones to twenty miles per hour by January 1, 2031. When  
22 updating signage and other compliance needs in school zones, jurisdictions should seek to make other  
SRTS improvements where needed and appropriate.

23 G. The following metrics shall be used to evaluate performance under this section:

24 1. The average Pavement Condition Index score for each jurisdiction that receives funds under  
25 this section, including arterial, collector, and neighborhood streets, shall be maintained at a minimum  
26 average level of 70.

27 2. At least 120 miles of new Class I or Class IV Facilities shall be maintained and constructed  
28 by 2057, as identified in the applicable Active Transportation Plan for each jurisdiction. This  
requirement shall be apportioned as follows:

- 1
- 2 a. The cities of Fresno and Clovis shall collectively be responsible for at least 84 miles.
- 3 b. The County shall be responsible for at least 36 miles.
- 4 c. Any Class I or Class IV Facilities constructed by the remaining cities may be credited
- 5 toward fulfilling the County's obligation under this paragraph 2.
- 6 d. Safe Routes to Schools projects that include new Class I or Class IV Facilities may be
- 7 counted toward satisfaction of this requirement.
- 8 e. Up to 20 percent of this requirement may be met through routine maintenance.
- 9 3. a. At least 150 Safe Routes to School projects shall be completed by 2057 that improve
- 10 walkability, safety, and connectivity for students and reduce serious injuries and fatalities. Projects
- 11 shall include infrastructure, engineering improvements, and traffic-calming strategies to enhance
- 12 safety and accessibility for walking and bicycling within a one-mile radius of school zones.
- 13 b. The requirement imposed by subparagraph a shall be apportioned as follows:
- 14 i. The cities of Fresno and Clovis shall collectively be responsible for at least 105
- 15 projects.
- 16 ii. The remaining cities and the County shall collectively be responsible for at least 45
- 17 projects.
- 18 c. Jurisdictions may collectively satisfy the requirement imposed by subparagraph a by one
- 19 or more of the following:
- 20 i. By completing five Safe Routes to School projects per year, 70 percent in the cities of
- 21 Fresno and Clovis and 30 percent in the remaining incorporated cities and the unincorporated areas of
- 22 the county region.
- 23 ii. By completing at least 50 projects every 10 years, 70 percent in the cities of Fresno
- 24 and Clovis and 30 percent in the remaining cities and the unincorporated areas of the county region.
- 25 4. The County and each incorporated city within the county region shall pursue reductions in
- 26 greenhouse gas emissions consistent with targets established quadrennially by the California Air
- 27 Resources Board.
- 28 H. By July 1, 2029, each jurisdiction within the county region, to be eligible for continued
- funding under this section, shall complete and adopt an Active Transportation and Safe Routes to
- Schools Implementation and Performance Analysis to establish a baseline assessment and track
- progress towards achieving the established metrics of this Act. A jurisdiction may use funds
- allocated in this section to pay the reasonable costs of developing the analysis. The analysis shall
- include the following:

1  
2 1. An Active Transportation Analysis addressing Class I, II, III, and IV Facilities that promote  
3 connectivity and complete streets throughout the county region and its urbanized areas. This analysis  
shall, at a minimum, include all of the following:

4 a. A regional sidewalk, bikeway, and trail inventory assessing the condition, connectivity,  
5 and accessibility of sidewalks and pedestrian and bicycle pathways.

6 b. Actionable strategies to improve and construct new sidewalks, pathways, and bicycle  
7 facilities within existing neighborhoods in compliance with established metrics of this Act in order to  
8 facilitate travel to major points of interest or destination centers, including, but not limited to,  
employment centers, educational facilities, parks and open spaces, and medical services.

9 c. Adopted Active Transportation Plans or Fresno Regional Active Transportation Plans  
10 shall serve as the guiding document for the upgrade, installation, and funding of active transportation  
facilities, provided that the plans include the requirements identified in subparagraphs a and b.

11 2. A Safe Routes to School (SRTS) analysis developed in coordination with the school  
12 districts within its jurisdictional boundaries. The analysis shall include:

13 a. The number of serious injuries and fatalities within a one-mile radius of each school  
14 during the previous five years and annual reduction targets.

15 b. The highest-priority SRTS projects to be funded to ensure compliance with this section.

16 c. Adopted SRTS projects or similar plans shall serve as the guiding document for the  
17 upgrade, installation, and funding of SRTS facilities, provided that the plans include requirements  
18 identified in subparagraphs a and b of paragraph 1 and are coordinated with school districts within  
the jurisdiction's boundaries.

19 3. Each jurisdiction within the county region shall develop Active Transportation and Safe  
20 Routes to Schools Implementation and Performance Analysis through a robust public process. The  
21 public process shall include, at a minimum, all of the following:

22 a. The jurisdiction shall notify the public of its intent to initiate an analysis and publicly  
notice the process through which it will solicit public input.

23 b. The jurisdiction shall hold at least three publicly noticed meetings to solicit public input.  
24 Meetings shall be held at accessible locations outside of regular business hours. Translation of  
25 materials and interpretation shall be provided.

26 c. Upon completion of the public meetings, the jurisdiction shall prepare, publish, and  
27 formally adopt an analysis, which shall include a prioritized list of projects to be funded during the  
28 ensuing five-year period and an accompanying analysis documenting the manner in which public  
input was solicited, reviewed, and incorporated into the final recommendations, following a public  
review period of not less than 30 days.

1  
2 d. Funded projects shall be included in a public database maintained by the Council of  
3 Governments, and progress toward completion shall be reported annually until completion, consistent  
4 with subsection J of Section 4.60.110.

4 **4.60.080. Public Transportation Program.**

5 A. Twenty-five percent of the annual revenue in the Fund shall be allocated to support an  
6 integrated, rapid, resilient, and cost-effective transit network that coordinates public transportation  
7 services, where feasible, to reduce costs of service and avoid service duplication, and prioritize  
8 improving public transportation system access and use.

8 B. The Council of Governments shall allocate funding under this section as follows:

- 9 1. Ten percent to Clovis Transit.  
10  
11 2. Seventy percent to Fresno Area Express.  
12  
13 3. Twenty percent to the Fresno County Rural Transit Agency.

13 C. Funds provided under this section shall be expended for the following purposes:

14 1. Operations, maintenance, and capital costs for maintaining and improving public  
15 transportation services.

16 2. Expanded hours and increased frequency of transit services; evening and weekend service;  
17 non-emergency medical transportation; increased frequency between and among cities and  
18 communities; first and last mile connections; emergency planning; service integration; paratransit  
19 service; community shuttles; and university and college transit options.

19 3. Deployment of buses, microtransit, carshare, rideshare, vanpool, and Bus Rapid Transit or  
20 light rail services.

21 4. Public transit supportive infrastructure, including disability access infrastructure; sheltered  
22 and weather protective bus stops; lighting at bus stops; trash disposal; enhanced pedestrian and  
23 bicycle facilities that improve access to transit stops; optimized traffic signals for smoother traffic  
24 flow; and investments in modern vehicles and technology, including real-time tracking and audible  
25 announcements for passengers. At main hubs and transit centers, where possible, public  
26 transportation operators are encouraged to provide and improve water stations and public restrooms.

25 D. Each transit agency shall ensure services are available for continued support for paratransit,  
26 curb-to-curb, van, taxi, and other transportation services for seniors 62 years old and older, and  
27 people with disabilities who are unable to use fixed-route transit services. Funds may be expended  
28 for operations support, replacement of accessible vans, and replacement and upgrades of supporting  
equipment. Each year, each transit agency shall certify to the Council of Governments that revenue  
provided under this section is first being used for this subsection D.

1  
2 E. Transportation agencies may use the funds allocated under this section for public  
3 transportation projects that are included in a local agency capital improvement program or annual  
4 budget, or that are approved by resolution at a public hearing of each local agency identifying the  
5 eligible project or list of projects or programs.

6 F. Funds in this section may be used by the Council of Governments to conduct a Regional  
7 Transit Consolidation Study to identify opportunities to coordinate or consolidate transit services in  
8 order to achieve a seamless passenger travel system for the public, provided that any study,  
9 recommendation, or resulting action ensures the protection of public transit employees, including the  
10 preservation of wages, benefits, collective bargaining rights, and employment security. The findings  
11 and recommendations of the study shall be considered for implementation by the Council of  
12 Governments Policy Board.

13 G. The following metrics shall be used to evaluate performance under this section:

14 1. For each transit agency receiving funds under this section, transit accessibility performance  
15 shall demonstrate year-over-year improvement. Performance shall be measured using a composite  
16 index composed of the following indicators: (1) percentage change in total ridership; (2) percentage  
17 of urban routes operating at 15-minute or better headways and, in rural areas, average transit travel  
18 time relative to comparable personal vehicle travel times or an equivalent accessibility metric; (3)  
19 average travel distance or time required to reach a defined set of key destinations; (4) average number  
20 of transfers required on commonly used routes; (5) average transfer wait times; and (6) on-time  
21 performance, measured as the percentage of trips operating on schedule from origin to destination.  
22 Where feasible, each indicator shall be reported both in aggregate and disaggregated by demographic,  
23 geographic, and rider group.

24 2. For each transit agency receiving funds under this section, the annual percentage increase in  
25 transit-supportive infrastructure shall grow every year. Performance shall be measured by  
26 quantifiable increases in the following: (1) the number of bus stops and multimodal access points that  
27 meet or exceed applicable local, state, and federal accessibility standards; and (2) the linear miles,  
28 area coverage, or facility count of bicycle, sidewalk, and pedestrian infrastructure providing direct  
access to bus stops, transit hubs, schools, population centers, employment centers, and essential  
services.

29 H. By July 1, 2029, each transit agency, to be eligible for continued funding under this section,  
30 shall complete and adopt a Public Transit Improvement Plan to establish a baseline assessment and  
31 track progress towards improving the metrics described in paragraphs 1 and 2 of subsection G of this  
32 section. Funds allocated in this section may be used by an agency to pay the reasonable costs of  
33 developing the Plan. The Plan shall include the following:

34 1. Proposed transit service improvement and expansion plans, including mass transit, micro-  
35 transit and on-demand transit services.

1        2. Programs and services that provide continued support for paratransit, curb-to-curb, van,  
2 taxi, and other transportation services for those who are unable to use fixed-route transit services,  
3 including seniors 62 years old and older and people with disabilities.

4        3. Strategies for how Fund revenues will be leveraged with state and federal funding to  
5 maximize program and service impact.

6        4. Strategies for the coordination of services and programs across the transit agencies.

7        I. Each transit agency shall develop a Public Transit Improvement Plan through a robust public  
8 process, which shall include, at a minimum, all of the following:

9            1. The agency shall notify the public of its intent to initiate a plan and publicly notice the  
10 process through which it will solicit public input.

11           2. The agency shall hold at least three publicly noticed meetings to solicit public input.  
12 Meetings shall be held at accessible locations outside of regular business hours. Translation of  
13 materials and interpretation shall be provided.

14           3. Upon completion of the public meetings, the agency shall prepare, publish, and formally  
15 adopt a plan, which shall include a prioritized list of projects to be funded during the ensuing five-  
16 year period and an accompanying analysis documenting the manner in which public input was  
17 solicited, reviewed, and incorporated into the final recommendations, following a public review  
18 period of not less than 30 days.

19           4. Funded projects shall be included in a public database maintained by the Council of  
20 Governments, and progress toward completion shall be reported annually until completion, consistent  
21 with subsection J of Section 4.60.110.

22        **4.60.090. Regional Connectivity Program.**

23           A. One percent of the annual revenue in the Fund shall be allocated to the Fresno Yosemite  
24 International Airport. Funds may be used to support operations, infrastructure, transportation access  
25 improvements, and multi-modal connections to and from the airport.

26           B. Four percent of the annual revenue in the Fund shall be allocated to fund regional street, road,  
27 and highway improvement projects with direct local benefits.

28           1. The Council of Governments shall provide funding on the following schedule:

          a. By June 30, 2028, for years 1 to 7 of this Act.

          b. By June 30, 2034, for years 8 to 15 of this Act.

          c. By June 30, 2041, for years 16 to 24 of this Act.

1  
2 d. By June 30, 2048, for the remaining years of this Act.

3 2. Agencies eligible for funding under this subsection B shall include the incorporated cities  
4 within the county region, the County, and the California Department of Transportation.

5 3. Projects funded under this subsection B may include projects on the state highway system,  
6 regional transportation projects, and projects on major local arterials that serve more than one city or  
7 area of the county region. Funds allocated under this section may be used as matching funds for  
litter-abatement activities pursuant to a state matching-funds program.

8 4. Each agency shall request project funding from the Council of Governments, which shall be  
9 provided through a cooperative funding agreement. These agreements shall allocate funding for the  
10 initial project phases. All funding agreements shall reimburse implementing agencies for funds  
expended. The agreements shall not provide agencies with advance funding.

11 5. The Council of Governments shall conduct a public engagement process to identify and  
12 prioritize projects in the county region. Selected projects shall achieve one or more of the following:  
13 reduced vehicle miles traveled, increased multi-modal travel, increased safety by reducing the  
14 number of collisions of all road users, improved air quality, increased access to good local jobs, or  
15 other direct local benefits to communities. The Council of Governments may prioritize projects that  
16 identify state and federal funding to leverage matching funds. The agencies shall complete this  
process as follows:

17 a. The Council of Governments shall notify the Citizens Oversight Committee of its intent  
18 to initiate a public process and publicly notice the process through which it will solicit public input.

19 b. The Council of Governments shall publish project solicitation guidelines for projects that  
20 further the goals identified in this paragraph 5 and allow at least 60 days for eligible agencies to  
submit proposals.

21 c. Upon receipt of project proposals, the Council of Governments shall publish a list of  
22 projects and hold at least three publicly noticed meetings across the county region, with at least one  
23 on the east side of the county region, at least one on the west side of the county region, and at least  
24 one in the urban metro area, for public input. Meetings shall be held at accessible locations outside  
of regular business hours, and translation of materials and live interpretation shall be provided.

25 d. Following the public workshops, the Council of Governments shall prepare and publish a  
26 list of projects recommended for funding, together with an analysis documenting how public input  
27 was considered and incorporated into the recommendations.

28 e. Projects will be considered and approved by the Council of Governments Policy Board at  
least 30 days after the list of projects is publicly posted.

1  
2 6. The Council of Governments may consider bonding future revenues if project needs and  
3 deliverability exceed available cash flow.

4 C. Agencies that receive funds under this section shall report project progress to the Council of  
5 Governments. Any project cost increases not associated with subsequent project phases shall be  
6 thoroughly justified by the implementing agency, and a funding agreement amendment shall be  
7 approved prior to the expenditure of funds in excess of the approved project budget. Agencies that  
8 receive any funds under this section shall furnish, install, and maintain project funding signage  
9 recognizing the funding contributed by this Act.

10 D. All major roads, regional transportation projects, and highways constructed, improved, or  
11 reconstructed under this section shall comply with paragraphs 5 and 6 of subsection C of Section  
12 4.60.070.

#### 13 **4.60.100. Access and Innovation Program.**

14 A. Four percent of the annual revenue in the Fund shall be allocated for planning and projects that  
15 enable new technologies, invest in zero-emission infrastructure, and increase access to destinations.

16 B. The Council of Governments shall first allocate funds to Clovis Transit, Fresno Area Express,  
17 and the Fresno County Rural Transit Agency to ensure the implementation and maintenance of zero-  
18 fare programs for special populations. For purposes of this subsection, "special populations" means  
19 people with disabilities, veterans and active-duty military personnel, seniors 62 years of age and  
20 older, children, and students.

21 C. If funds remain after the purposes under subsection B are met, the Council of Governments  
22 shall award competitive grants, and shall develop implementation policies and guidelines, for projects  
23 in the following categories:

24 1. Clean Energy Projects, which may include electric-vehicle charging stations, hydrogen  
25 fueling facilities, compressed natural gas infrastructure, and similar clean-fuel facilities; a Regional  
26 Zero-Emission Vehicle Readiness and Implementation Plan developed by the Council of  
27 Governments; local agency Zero-Emission Vehicle Readiness and Implementation Plans; clean-  
28 vehicle power support facilities; microgrid or solar electric-vehicle battery-charging infrastructure;  
autonomous vehicle infrastructure projects; or other projects or programs that further clean  
transportation goals.

2. Travel Choice Projects, which may include regional transportation hubs and micro-mobility  
hubs designed to provide and identify a range of connected travel choices; innovations in micro-  
mobility; increased opportunities for telecommuting; and broadband infrastructure to support  
telecommuting and educational facility purposes.

3. Future Technology Projects, which may include other new technology applications or  
improvements in emerging or future transportation technologies.

1  
2 D. The agencies eligible to apply for funding under subsection C shall include the incorporated  
3 cities within the county region, the County, the Council of Governments, Fresno Area Express, the  
4 Fresno County Rural Transit Agency, and Clovis Transit. Private-sector entities, nonprofit  
5 organizations, or other governmental agencies may also submit applications for funding, provided  
6 that such applications are submitted through, and sponsored by, the local government agency of the  
7 jurisdiction in which the project is located. The incorporated cities within the county region and the  
8 County shall generally serve as the primary applicants for program funds; however, for projects or  
9 programs of a regional nature, the Council of Governments may serve as the appropriate applicant.  
10 For any competitive grant program for which the Council of Governments seeks to apply for funding,  
11 the Council of Governments shall adopt a written policy establishing an independent panel to review  
12 and score all applications.

9 **4.60.110. Administration, Performance Measures, Requirements, and Indicators Program.**

10 One percent of the annual revenue in the Fund shall be allocated to the Council of Governments to  
11 administer this Act. Activities that may be funded under this section shall include the following:

12 A. Preparing and adopting an annual work program and budget outlining planned expenditures,  
13 oversight activities, and administrative costs, and distributing funds pursuant to this Act.

14 B. Developing requirements for each funding program established by this Act and undertaking  
15 specialized studies needed to implement those programs effectively.

16 C. Undertaking and completing the reporting requirements and technical assistance pursuant to  
17 Section 4.60.140.

18 D. Establishing and updating priority lists for regional connectivity, in coordination with member  
19 jurisdictions and consistent with this Act.

20 E. Conducting an independent audit to ensure compliance, fiscal integrity, and accountability to  
21 the public.

22 F. Conducting reviews to ensure compliance with and progress towards attainment of  
23 performance measures under each program.

24 G. Carrying out ongoing outreach and public education efforts to keep taxpayers informed about  
25 project progress, financial performance, and planned updates.

26 H. Issuing bonds when appropriate to expedite project delivery, reducing overall project costs by  
27 leveraging future revenues for near-term improvements.

28 I. Providing staff support to advisory committees and furnishing staff- or consultant-based  
technical assistance to member jurisdictions to ensure consistent, equitable, and effective program  
implementation. Technical assistance may also include grant preparation and submission.

1 J. Developing and implementing a searchable public database that allows the public to easily  
2 access information on how funds are used and how they align with guiding principles and any  
3 implementing guideline requirements.

4 **4.60.120. Local Hiring Preference.**

5 Projects funded by this Act are intended to provide direct and indirect economic benefits to the  
6 county region through investments in infrastructure and related construction-associated economic  
7 activity, including the creation of well-paying jobs for the county region's businesses and residents.  
8 In furtherance of these objectives, the Council of Governments, in coordination with its member  
9 agencies, shall develop and implement reasonable local hiring and contracting goals and related  
10 strategies to help maximize these economic benefits by July 1, 2029, and shall be updated every five  
11 years thereafter.

12 **4.60.130. Design and Implementation Elements.**

13 A. Funds allocated to each jurisdiction shall supplement, not supplant, other sources of revenue.

14 B. Projects funded in part or in whole with revenues from the Fund shall incorporate design and  
15 implementation elements that address heat, increased precipitation and flooding, wildfire  
16 management, and improvements to air quality, including through the following:

17 1. Where feasible, the addition, establishment, and maintenance of landscaping and tree  
18 canopy along pedestrian walkways, bicycle facilities, local and major roads, highways, and trails in  
19 the public right-of-way; provided, however, that each project shall include an analysis of the elements  
20 considered, and if trees or shade canopy elements are not included, the project shall document the  
21 reasons for such exclusion.

22 2. Funding shall be prioritized for projects in neighborhoods and communities with lower tree  
23 canopy coverage.

24 3. Where feasible, the addition of curb, gutter, and stormwater drainage improvements.

25 4. Vegetation management.

26 C. Funds may be used for the maintenance of landscaping and tree canopy along pedestrian  
27 walkways, bicycle facilities, local and major roads, highways, and trails in the public right-of-way,  
28 including, but not limited to, irrigation system operation and repair, pruning, landscape and tree  
canopy preservation, and litter and weed removal.

D. All streets and roads constructed or improved in whole or in part with revenue from the Fund  
shall include complete street features, where feasible.

E. Expenditures under this Act for street maintenance and repair are encouraged to include  
complete street elements that do not require additional pavement width.

1 F. It is the intent of the people of Fresno County that each jurisdiction that receives funding under  
2 this Act adopt and follow “dig once” construction project principles, requiring public and private  
3 roadway projects to accommodate the installation of conduit to support community needs, including  
but not limited to, broadband fiber optics, stormwater systems, and sidewalks.

4 G. Jurisdictions or agencies shall use best efforts to implement projects consistent with the intent  
5 of this Act. In the event a jurisdiction or agency determines that a proposed project or project  
6 requirement is not feasible, the jurisdiction or agency shall, following a duly noticed public hearing,  
formally declare and document the reasons for such infeasibility.

7 H. Funds made available under this Act may be used, in whole or in part, as matching funds for  
8 eligible state and federal programs in order to increase benefits to residents of the county region.

9 **4.60.140. Council of Governments Reporting Requirements and Technical Assistance.**

10 A. By July 1, 2029, the Council of Governments shall complete and adopt the following studies  
11 and analyses to establish a baseline assessment and track progress towards achieving metrics  
12 described in Sections 4.60.070 and 4.60.080. The Council of Governments shall be eligible to  
13 receive reimbursement for reasonable costs incurred in completing the required studies and analyses  
14 from the jurisdictions and agencies that receive funding in sections 4.60.070 and 4.60.080. The  
studies and analyses shall include the following:

15 1. A countywide Pavement Management System analysis, the results of which shall be  
16 furnished to each eligible agency. The Council of Governments shall use the Pavement Management  
17 System analysis to evaluate each agency’s progress toward achieving metrics described in paragraph  
1 of subsection G of Section 4.60.070.

18 2. A Regional Transit Agency Service Consolidation study in coordination with the existing  
19 transit agencies and jurisdictions to assess the feasibility of consolidating services to achieve a  
seamless passenger system for the public.

20 3. A needs assessment of complete streets, including determining the Pavement Condition  
21 Index of disadvantaged unincorporated communities pursuant to paragraph 6 of subsection B of  
22 Section 4.60.070.

23 B. The Council of Governments shall establish and regularly update protocols and procedures to  
24 assist jurisdictions and agencies in the implementation of this Act. Protocols and procedures may  
include the following:

- 25 1. Compliance with Act requirements at the annual, five-year, and ten-year intervals.
- 26 2. Technical assistance to eligible jurisdictions and agencies to comply with Act requirements.
- 27 3. Standard reporting templates.
- 28

1 4. Guidelines for implementation of the competitive funding program described in subsection  
2 C of Section 4.60.100.

3 **4.60.150. Reporting and Review Requirements.**

4 A. Each agency that receives funds under this Act shall complete and submit to the Council of  
5 Governments an annual independent audit to verify that program funds were expended in compliance  
6 with the requirements of this Act. Any agency found to be out of compliance shall be subject to  
7 withholding of program funds until appropriate reimbursements are made and compliance is  
8 achieved.

9 B. On an annual basis, each agency that receives funds under this Act shall complete and submit a  
10 performance report to the Council of Governments identifying expended funds and projects that used  
11 proceeds from this Act in whole or in part. Any agency that expends funds allocated under Section  
12 4.60.070 on services shall also describe such uses in its annual report. The Council of Governments  
13 shall establish any additional reporting requirements necessary to carry out the purposes of this Act.

14 C. The Council of Governments shall conduct an independent audit of the proceeds generated by  
15 this Act, as well as the expenditures from the Fund. An independent auditor's report may be funded  
16 by the revenues from the Fund. This shall include an accounting of revenues received and  
17 expenditures made from the Fund and shall be presented annually to the Council of Governments and  
18 Board of Supervisors and made available for public review. The audit report shall be posted on the  
19 internet website of the Council of Governments.

20 D. On an annual basis, the Council of Governments shall publish a report identifying projects  
21 completed or supported by Fund revenues by eligible agencies.

22 E. By July 1, 2029, and updated annually thereafter, the Council of Governments shall develop  
23 and implement a public database that allows the public to easily access information on how funds are  
24 used, completed projects, progress towards projects under construction, and compliance with the  
25 requirements of this Act.

26 F. The Council of Governments shall establish compliance check requirements, fund  
27 accumulation and noncompliance requirements, claims and dispute-resolution procedures, monitoring  
28 and reporting requirements, including the establishment of deadlines for reports required under this  
section, and an audit requirement for jurisdictions that receive funds under this Act.

29 **4.60.160. Five Year Plan Updates.**

30 A. Each jurisdiction's Active Transportation and Safe Routes to Schools Implementation and  
31 Performance Analysis required by subsection H of Section 4.60.070, and each transit agency's Public  
32 Transit Improvement Plan required by subsection H of Section 4.60.080, shall be updated every five  
33 years over the life of this Act through a robust public process.

1 B. The public process required by subsection A shall include, at a minimum, all of the following:

2 1. The jurisdiction or agency shall notify the public of its intent to initiate an update to the  
3 adopted plan or plans and publicly notice the process through which it will solicit public input.

4 2. The jurisdiction or agency shall hold at least three publicly noticed meetings to solicit public  
5 input. Meetings shall be held at accessible locations outside of regular business hours. Translation of  
6 materials and live interpretation shall be provided.

7 3. Upon completion of the public meetings, the jurisdiction or agency shall prepare, publish,  
8 and formally adopt an updated plan or analysis, which shall include a prioritized list of projects to be  
9 funded during the ensuing five-year period and an accompanying analysis documenting the manner in  
10 which public input was solicited, reviewed, and incorporated into the final recommendations,  
11 following a public review period of not less than 30 days.

12 4. Funded projects shall be included in a public database maintained by the Council of  
13 Governments, and progress toward completion shall be reported annually until completion, consistent  
14 with subsection J of Section 4.60.110.

15 C. The countywide Pavement Management System analysis prepared by the Council of  
16 Governments pursuant to paragraph 1 of subsection a of Section 4.60.140 shall be updated every five  
17 years following its initial publication.

#### 18 **4.60.170. Citizens Oversight Committee.**

19 A. The Citizens Oversight Committee shall be formed within six months following the effective  
20 date of this Act.

21 B. The purpose of the Committee is to inform the public and to ensure that expenditures from the  
22 proceeds of the tax imposed by this Act are spent in accordance with the Act, and the Committee  
23 shall have the following responsibilities:

24 1. Receiving, reviewing, and recommending action on independent financial and performance  
25 audits.

26 2. Receiving, reviewing, and recommending action on reports, studies, and plans directly  
27 related to programs, revenues, or expenditures.

28 3. Reviewing and commenting on expenditures for consistency with this Act.

4. Annually reviewing sales-tax expenditures and publicizing findings.

5. Presenting recommendations and findings in a formal annual public report.

6. Conducting the comprehensive review of the Act, at a minimum, every ten years pursuant to  
section 4.60.170.

1  
2 7. Referring any misuse of revenue to the Fresno County District Attorney, the Attorney  
3 General, and any other appropriate agency.

4 C. The Committee shall consist of 11 members. Each member shall satisfy all of the following:

5 1. Be a United States citizen who is at least 18 years of age and a resident of Fresno County.

6 2. Not be a holder of any elected office.

7 3. Not be an employee of the County, any incorporated city in the county region, the Fresno  
8 County Rural Transit Agency, Caltrans, or the Council of Governments.

9 4. Have no financial interest in any Council of Governments-funded project.

10 D. The membership of the Committee shall be comprised as follows:

11 1. Six members shall be at-large public members who satisfy the following geographic  
12 requirements:

13 a. Three members shall reside within the Fresno-Clovis Metropolitan Area.

14 b. Three members shall reside outside the Fresno-Clovis Metropolitan Area, including one  
15 member from the east side of the county region, one from the west side of the county region, and one  
16 from an unincorporated area.

17 c. At least one member shall reside in each of the five Fresno County supervisorial districts.

18 2. Five members representing the diversity of the county region, providing a balance of  
19 viewpoints.

20 E. Committee members shall be selected by the Council of Governments Policy Board, consisting  
21 of the mayors of the incorporated cities in the county region and the Chair of the Fresno County  
22 Board of Supervisors or their designee. Whenever vacancies occur, openings shall be publicly  
noticed at least 60 days prior to the application deadline.

23 F. Members shall serve four-year terms and may serve consecutive terms. Members shall receive  
24 compensation of fifty dollars (\$50) for each meeting attended.

25 G. Members shall serve no more than eight years, except that a member appointed to an initial  
26 term of less than four years may serve up to 10 total years. Vacancies shall be filled using the same  
27 selection process for the remainder of the term. Terms shall be staggered to avoid replacing more  
28 than two members in any recruitment period.

1 H. The Committee shall annually select a Chair and Vice Chair from among its members, each  
2 serving a one-year term. The Chair shall call meetings, set agendas, and preside over meetings. The  
3 Vice Chair shall perform these duties in the Chair's absence.

4 I. The Committee shall meet at least quarterly and at such additional times as the Committee  
5 deems necessary. All meetings shall comply with the Ralph M. Brown Act and shall be conducted in  
6 accordance with Robert's Rules of Order. The Committee shall not employ proxy voting.

7 J. Members of the Committee shall annually file a Statement of Economic Interests in accordance  
8 with Chapter 7 of Title 9 of the California Government Code.

9 K. The Committee may establish subcommittees to carry out specific aspects of its duties. All  
10 subcommittees shall consist of an odd number of members.

11 L. A quorum shall consist of a majority of active Committee members. Actions shall be approved  
12 by a simple majority of the quorum present.

13 M. The Council of Governments shall provide technical and administrative staffing support,  
14 subject to Committee approval. Staffing costs and necessary outside services shall be paid from the  
15 monies identified in Section 4.60.110. Expert staff may be requested to present information to the  
16 Committee as needed.

17 N. The Committee shall review all reports published by each city and the County detailing  
18 planned budgets and financial expenditures of proceeds from the Fund.

19 O. The Committee shall oversee an annual fiscal and compliance audit using an independent  
20 auditor, identifying all directly funded projects and accumulated revenues and expenditures. The  
21 Committee shall oversee and publish an annual report presenting audit results to the Council of  
22 Governments Policy Board.

#### 23 **4.60.180. Amendments to The Act**

24 A. It is the intent of the people of the County of Fresno that this Act be amended only through a  
25 public review process, except as expressly provided in this section and only to the extent the  
26 amendment is consistent with the purposes and intent of this Act.

27 B. 1. The Council of Governments Policy Board shall initiate a comprehensive review of the Act,  
28 at a minimum, every ten years and refer the public review process to the Citizens Oversight  
Committee.

2. The Citizens Oversight Committee shall conduct the comprehensive review and evaluation  
of the Act.

3. The Citizens Oversight Committee shall oversee the public process, which shall allow a  
minimum of 90 days to conduct at least three public workshops. At least one public workshop shall  
be held in the east side of the county region, at least one public workshop shall be held in the west

1 side of the county region, and at least one public workshop shall be held in the urban metro area.  
2 Public meetings shall be accessible to the public and held at accessible locations outside of regular  
3 business hours. Translation of materials and live interpretation services shall be provided.

4 4. Following the public process, the Committee shall submit evaluation findings and  
5 recommendations to the Council of Governments Policy Board and the public for review and input.  
6 The Committee shall allow a minimum of 30 days for public comment.

7 5. a. The Council of Governments Policy Board shall consider evaluation findings and  
8 recommendations at a public hearing and shall adopt proposed amendments to the Act at the next  
9 regularly scheduled meeting. The Council of Governments Policy Board shall approve any  
10 amendments in accordance with its double-weighted voting system.

11 b. Each member shall be assigned a weighted voting percentage based on population.  
12 Approval of any action shall require satisfaction of both of the following conditions:

13 i. Jurisdictions representing over 40 percent of the population of the county region must  
14 be in favor of an action.

15 ii. A majority of all members must support the action.

16 6. The Council of Governments Policy Board shall submit any proposed amendments to the  
17 Act to the Board of Supervisors, which may adopt the amendments only if the amendments further  
18 the purposes of this Act.

19 C. The Citizens Oversight Committee may propose amendments to the programs established by  
20 this Act under the public review procedures provided in subsection B and shall submit any proposed  
21 amendments to the Council of Governments Policy Board and the Board of Supervisors for approval  
22 as provided by paragraphs 5 and 6 of subsection B.

23 D. The people of the County of Fresno declare that the elimination of any program established by  
24 this Act does not further the purposes of the Act. Any modification to the allocation of revenues  
25 between programs established by this Act shall require approval of the voters.

26 E. After a request from the Council of Governments Policy Board, the Board of Supervisors may  
27 amend the Act outside the comprehensive review process to address a locally declared emergency, an  
28 immediate threat to public health and safety, or the need to timely leverage large-scale, one-time state  
or federal funding opportunities.

F. During the term of this Act, the Board of Supervisors may authorize the transfer of public  
transportation funding allocated under Section 4.60.080 to a newly created regional transit district, or  
similar entity, in connection with a merger or consolidation of the existing public transportation  
agencies identified in Section 4.60.080.

**4.60.190. Supplement to Existing Funding For Transportation.**

1 The people of the County of Fresno find and declare that the transportation infrastructure needs of the  
2 county region require more resources than what are currently provided. In adopting this Act, the  
3 people of the County of Fresno choose to provide additional resources to supplement, and not  
supplant, local, state, federal, and other funding for transportation infrastructure county-wide.

4 **4.60.200. Regional Transportation Mitigation Fee.**

5 A. Consistent with existing law, the Regional Transportation Mitigation Fee Program established  
6 in 2006 as part of Measure C may be used to provide funding for projects funded by this Act,  
7 provided that such use is consistent with state law governing impact mitigation fees.

8 B. The Council of Governments, consistent with nexus requirements, shall have the authority to  
9 allocate Regional Transportation Mitigation Fee revenues based upon regional priority needs within  
10 the county region, in a manner consistent with Sections 4.60.070 to 4.60.100, inclusive, and in a  
manner consistent with state law governing impact mitigation fees.

11 C. No later than June 30, 2028, all jurisdictions shall extend the Joint Powers Agreement  
12 establishing the Regional Transportation Mitigation Fee Program, consistent with Section 7 of that  
13 Joint Powers Agreement. Any city or the County that elects not to implement the Regional  
14 Transportation Mitigation Fee shall forfeit annually from its allocation under Section 4.60.070 an  
15 amount equal to the Regional Transportation Mitigation Fee that would otherwise have been paid for  
16 development projects within that jurisdiction during the applicable year. An agency that elects not to  
17 implement the Regional Transportation Mitigation Fee shall notify the Council of Governments of  
that decision and shall file an advisory report with the Council of Governments for each development  
project indicating the amount of the fee that would have been paid. The Council of Governments  
shall calculate the total annual Regional Transportation Mitigation Fee obligation for that agency and  
deduct the appropriate amount from that agency's allocation under Section 4.60.070.

18 **4.60.210. Contract with State.**

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

23 **4.60.220. Transactions Tax Rate.**

24 For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all  
25 retailers in the incorporated and unincorporated territory of the District at the rate of 0.5 percent of  
26 the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said  
27 territory on and after the operative date of this Act.

28 **4.60.230. Place Of Sale.**

1 For the purposes of this Act, all retail sales are consummated at the place of business of the retailer  
2 unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state  
3 destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from  
4 such sales shall include delivery charges, when such charges are subject to the state sales and use tax,  
5 regardless of the place to which delivery is made. In the event a retailer has no permanent place of  
6 business in the State or has more than one place of business, the place or places at which the retail  
7 sales are consummated shall be determined under rules and regulations to be prescribed and adopted  
8 by the California Department of Tax and Fee Administration.

9  
10  
11 **4.60.240. Use Tax Rate.**

12 An excise tax is hereby imposed on the storage, use or other consumption in the District of tangible  
13 personal property purchased from any retailer on and after the operative date of this Act for storage,  
14 use or other consumption in said territory at the rate of 0.5 percent of the sales price of the property.  
15 The sales price shall include delivery charges when such charges are subject to state sales or use tax  
16 regardless of the place to which delivery is made.

17  
18 **4.60.250. Adoption Of Provisions Of State Law.**

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

23  
24 **4.60.260. Limitations On Adoption Of State Law And Collection Of Use Taxes.**

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

26 A. Wherever the State of California is named or referred to as the taxing agency, the name of this  
27 County shall be substituted therefor. However, the substitution shall not be made when:

28 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 County 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  
Act.

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 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

1  
2 b. Impose this tax with respect to certain sales, storage, use, or other consumption of  
3 tangible personal property which would not be subject to tax by the state under the said provision of  
4 that code.

5 4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828  
6 of the Revenue and Taxation Code.

7 B. The word "District" shall be substituted for the word "State" in the phrase "retailer engaged in  
8 business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

9 1. "A retailer engaged in business in the County" shall also include any retailer that, in the  
10 preceding calendar year or the current calendar year, has total combined sales of tangible personal  
11 property in this state or for delivery in the State by the retailer and all persons related to the retailer  
12 that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is  
13 related to another person if both persons are related to each other pursuant to Section 267(b) of Title  
14 26 of the United States Code and the regulations thereunder.

#### 15 **4.60.270. Permit Not Required.**

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

#### 18 **4.60.280. Exemptions And Exclusions.**

19 A. There shall be excluded from the measure of the transactions tax and the use tax the amount of  
20 any sales tax or use tax imposed by the State of California or by any city, city and county, or county  
21 pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-  
22 administered transactions or use tax.

23 B. There are exempted from the computation of the amount of transactions tax the gross receipts  
24 from:

25 1. Sales of tangible personal property, other than fuel or petroleum products, to operators of  
26 aircraft to be used or consumed principally outside the County in which the sale is made and directly  
27 and exclusively in the use of such aircraft as common carriers of persons or property under the  
28 authority of the laws of this State, the United States, or any foreign government.

29 2. Sales of property to be used outside the District that is shipped to a point outside the  
30 District, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by  
31 delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this  
32 paragraph, delivery to a point outside the District shall be satisfied:

33 a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant  
34 to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in  
35 compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered

1 under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-  
2 District address and by a declaration under penalty of perjury, signed by the buyer, stating that such  
3 address is, in fact, his or her principal place of residence; and

4 b. With respect to commercial vehicles, by registration to a place of business out-of-District  
5 and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from  
6 that address.

7 3. The sale of tangible personal property if the seller is obligated to furnish the property for a  
8 fixed price pursuant to a contract entered into prior to the operative date of this Act.

9 4. A lease of tangible personal property which is a continuing sale of such property, for any  
10 period of time for which the lessor is obligated to lease the property for an amount fixed by the lease  
11 prior to the operative date of this Act.

12 5. For the purposes of subparagraphs 3 and 4 of this section, the sale or lease of tangible  
13 personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of  
14 time for which any party to the contract or lease has the unconditional right to terminate the contract  
15 or lease upon notice, whether or not such right is exercised.

16 C. There are exempted from the use tax imposed by this Act, the storage, use or other  
17 consumption in this County of tangible personal property:

18 1. The gross receipts from the sale of which have been subject to a transactions tax under any  
19 state-administered transactions and use tax ordinance.

20 2. Other than fuel or petroleum products purchased by operators of aircraft and used or  
21 consumed by such operators directly and exclusively in the use of such aircraft as common carriers of  
22 persons or property for hire or compensation under a certificate of public convenience and necessity  
23 issued pursuant to the laws of this State, the United States, or any foreign government. This  
24 exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and  
25 Taxation Code of the State of California.

26 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract  
27 entered into prior to the operative date of this Act.

28 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 Act.

5. For the purposes of subparagraphs 3 and 4 of this section, 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.

1  
2 6. Except as provided in subparagraph 7, a retailer engaged in business in the District shall not  
3 be required to collect use tax from the purchaser of tangible personal property, unless the retailer  
4 ships or delivers the property into the District or participates within the District in making the sale of  
5 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 District or through any representative, agent,  
canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.

6 7. "A retailer engaged in business in the District" shall also include any retailer of any of the  
7 following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of  
8 Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public  
9 Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section  
10 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who  
11 registers or licenses the vehicle, vessel, or aircraft at an address in the District.

12 D. Any person subject to use tax under this Act may credit against that tax any transactions tax or  
13 reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax  
14 pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the  
15 person of the property the storage, use, or other consumption of which is subject to the use tax.

#### 16 **4.60.290. Amendments to California Revenue and Taxation Code.**

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

#### 23 **4.60.300. Enjoining Collection Forbidden.**

24 No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or  
25 proceeding in any court against the State or the County, or against any officer of the State or the  
26 County, to prevent or enjoin the collection under this Act, or Part 1.6 of Division 2 of the Revenue  
27 and Taxation Code, of any tax or any amount of tax required to be collected.

#### 28 **4.60.310. Termination of Transactions and Use Tax.**

This chapter shall remain operative for 30 years from the operative date of this Act and shall be  
repealed by operation of this section on that date, unless a later measure is adopted before that date  
which deletes or extends the termination date.

### **SEC. 5. EFFECTIVE DATE.**

1 This Act shall take effect 10 days after the certification by the Board of Supervisors of the election  
2 results indicating passage of the measure by a majority of the voters casting votes in the election;  
3 however, the Operative Date of the tax imposed by this measure shall be July 1, 2027.

4 **SEC. 6. SEVERABILITY.**

5 If any section, subsection, sentence, clause, phrase or word of this Act is for any reason held to be  
6 invalid by a court of competent jurisdiction, such decision shall not affect the validity of the  
7 remaining portions of this Act. The people of the County of Fresno hereby declare they would have  
8 passed and adopted this Act and each and all provisions hereof irrespective of the fact that any one or  
9 more of said provisions be declared invalid.

10 **SEC. 7. LIBERAL CONSTRUCTION.**

11 This measure is an exercise of the initiative power of the people of the County of Fresno to  
12 implement a special tax to fund the purposes set forth in the Act, and it shall be liberally construed to  
13 effectuate these purposes.

14 **SEC. 8. AMENDMENTS.**

15 The expenditure plan adopted pursuant to this Act may be amended in accordance with Section  
16 4.60.180. Any other amendments to this Act shall require approval by the voters of the County of  
17 Fresno.

18 **SEC. 9. CONFLICTING MEASURES.**

19 This measure is intended to be comprehensive. It is the intent of the people of the County of  
20 Fresno that, in the event this measure and one or more measures relating to a special tax to fund  
21 transportation infrastructure shall appear on the same ballot, the provisions of the other measure or  
22 measures shall be deemed in conflict with this measure. In the event that this measure receives a  
23 greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and  
24 all provisions of the other measure or measures shall be null and void.  
25  
26  
27  
28