

## **TOWN ATTORNEY IMPARTIAL ANALYSIS OF MEASURE C**

The current retail sales tax rate in the Town of Paradise is 7.5 % of which the Town receives 1%. If adopted by voters, Measure C would add a new Chapter 3.22 to the Paradise Municipal Code, which would enact a temporary transaction and use tax (“retail sales tax”) for six years. Measure C would increase the retail sales tax rate in the Town by 0.50% to 8% and would automatically terminate after six years. The proposed temporary retail sales tax increase would apply to retail sales relating to purchases in the same manner as the current retail sales tax.

The measure would also establish a nine-member citizens oversight committee that would make recommendations concerning how the Town Council would use the revenues generated by the temporary retail sales tax increase for public services to improve the quality of life of residents and businesses.

All revenue generated from the temporary retail sales tax increase would be used by the Town to pay for general Town services, including police, fire, emergency medical, animal control, street maintenance and other Town services. None of the additional revenue could be taken from the Town by the State of California.

As a general purpose tax, Measure C requires a simple majority vote for adoption.

**The above statement is an impartial analysis of Measure C. If you desire a copy of the measure, please contact the Paradise Town Clerk at (530) 872-6291 and a copy will be mailed at no cost to you.**

Dwight L. Moore  
Town Attorney  
Town of Paradise