

## Fiscal Analysis of Measure A

The measure, if approved by 2/3 of the voters, will amend the Shasta County Code to enact a one percent transaction and use tax on certain retail transactions within Shasta County. The tax will be paid by everyone making a taxable purchase, including people residing outside the County boundaries. The measure is a special tax which means the proceeds can only be used for public safety and only in the categories listed in the measure. Tax receipts will be deposited in a separate fund and cannot be used to supplant other programs.

The additional revenue generated by the measure will be approximately \$31 million per year. The amount of revenue generated may vary from year to year due to inflation, population growth, general economic conditions, or other factors. The tax may be reduced or rescinded by an ordinance adopted by a 4/5 vote of the Board of Supervisors.