

CITY OF LINCOLN
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "F"
ONE CENT (1¢) TRANSACTIONS AND USE TAX ("SALES TAX")

On June 23, 2026, the City Council of the City of Lincoln ("City"), acting on its own motion, not by voter petition, voted to place Measure F on the ballot for the November 3, 2026, general municipal election. If approved by a majority of City voters (50% + 1), this measure would authorize an additional one cent (1¢) transactions and use tax within the City.

Transactions and use taxes, also known as "sales taxes", are taxes imposed on the sale of tangible personal property at retail, which local agencies are authorized to impose under Revenue and Taxation Code section 7285.9. Sales taxes do not apply to many foods and groceries, prescription medicine, utilities, or payment for services. Under the California Constitution, local governments may vote to levy a new sales tax, subject to approval by the voters at an election.

The City's current sales tax rate is 7.250%. If the measure passes, the new sales tax rate would be 8.250%. The tax would be collected in the same manner as existing sales taxes. It is estimated that the proposed sales tax will provide an additional Six Million Dollars (\$6,000,000) in annual local funding. The sales tax revenue would remain in the City and would not be shared with the State or County.

This sales tax is a "general tax", meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, service, or improvement. According to the City Council, the new sales tax is proposed to be used to prevent cuts to public safety services (911 emergency and medical response, police and fire protection, qualified police and firefighters); add life-saving equipment and trained paramedics for medical emergencies; maintain and improve emergency response times, keep public areas, streets, and parks safe and clean; and other general government uses.

The measure would require an annual audit. The measure would also require the City Council to establish a five-member Citizen Oversight Committee to annually review expenditure of tax revenues and prepare an annual accountability report, which would be posted to the City's website and describe the revenues and expenditures from the sales tax collections.

A "yes" vote on Measure F will authorize the one cent (1¢) sales tax.

A "no" vote on Measure F will not authorize the one cent (1¢) sales tax.

The above statement is an impartial analysis of Measure F. If you desire a copy of the measure, please contact the City Clerk's Office at 916-434-2490 x 4 or cityclerk@lincolncalifornia.gov and a copy will be mailed at no cost to you.

/s/
Doug White
Interim City Attorney