

**CITY OF PALM SPRINGS  
CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE "J"**

**A BALLOT MEASURE TO MAINTAIN THE CURRENT RATE OF THE CITY'S  
MEASURE "J" TRANSACTIONS AND USE (SALES) TAX AT 1% AND TO  
EXTEND THE TERM OF THE TAX BY REPEALING THE MARCH 31, 2037  
SUNSET**

Pursuant to Measure "J", which was approved by City voters in November, 2011, people purchasing goods and using tangible personal property sold at retail within the City currently pay a Transactions and Use (Sales) Tax (Sales Tax) of one percent (1%) on the gross receipts of any retailer from the sale.

The Measure "J" sales tax is a general tax, meaning that the revenues are paid into the City's General Fund. For Fiscal Year 2024-25, the Sales Tax is expected to generate approximately \$22,000,000 in General Fund revenues, which could be used for any lawful City Program, such as police and fire services, maintaining and improving streets, parks and infrastructure, supporting community non-profit organizations and improving the City library. Under the terms of Measure "J", the current sales tax is scheduled to sunset on March 31, 2037, after which the tax would no longer be levied unless extended by voter approval.

On July 9, 2024, the Palm Springs City Council unanimously voted to place this Measure on the November 5, 2024 General Municipal Election ballot. This Measure would maintain the rate of the City's current Measure "J" sales tax at one percent (1%) and would extend its term by repealing its March 31, 2037 expiration date/sunset. The tax would then remain in effect until repealed by voters in a subsequent election.

California Revenue and Taxation Code section 7285.9 authorizes the City to levy/extend a general transactions and use/sales tax at a rate of one percent (1%) so long as the tax is approved by a majority of the voters voting in an election on that issue.

Just as it is currently, the tax would be paid in addition to other current sales taxes and would be collected at the same time and in the same manner as existing sales taxes. All revenues raised by the tax would remain in the City and would not be shared with the State, County or any other agency.

A "yes" vote on Measure "J" will leave the rate of the sales tax at one percent (1%) and would also extend the term of the tax by repealing its March 31, 2037 expiration date/sunset.

A "no" vote on Measure "J" will leave the rate of the sales tax at one percent (1%) but would not extend the term of the tax beyond its scheduled sunset of March 31, 2025, at which point the tax would expire.

As a general tax, Measure "J" requires the affirmative vote of a majority of Palm Springs voters (50% + 1) to pass.

**The above statement is an impartial analysis of Measure "J". If you desire a copy of the Measure, please call the City Clerk/Elections Official at (760) 323-8204 and a copy will be mailed at no cost to you.**

/s/      JEFFREY S. BALLINGER  
City Attorney