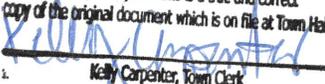


TOWN OF TRUCKEE  
CALIFORNIA

I hereby certify that this is a true and correct  
copy of the original document which is on file at Town Hall.  
  
Kelly Carpenter, Town Clerk

RESOLUTION 2026-04

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE,  
CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE  
COUNTY OF NEVADA TO CONSOLIDATE A SPECIAL MUNICIPAL  
ELECTION TO BE HELD ON JUNE 2, 2026, WITH THE STATEWIDE  
PRIMARY ELECTION TO BE HELD ON THE DATE PURSUANT TO SECTION  
10403 OF THE ELECTIONS CODE**

**WHEREAS**, in 1998, the voters of the Town of Truckee approved by a two-thirds vote, a ballot measure imposing a ½ % sales tax for and road maintenance, repair, rehabilitation, and reconstruction, known as Measure A; and

**WHEREAS**, in 2008 Truckee voters voted to renew the Measure A, ½ % sales tax, for street and road maintenance and repair use passed by a two-thirds vote resulting in the passage of Measure V; and

**WHEREAS**, more than two-thirds of Truckee voters approved Measure V in 2008 with a 20-year authorization and it is set to expire in 2028 unless voters renew it; and

**WHEREAS**, dedicated funding for local streets and roads maintenance, repair, rehabilitation, and reconstruction continues to be a high community priority and has allowed the Town to construct annual paving and drainage projects as well as maintain and repair existing local streets and roads so they are kept in good condition all year; and

**WHEREAS**, maintaining local streets and roads continues throughout the year and annually improves safety, travel reliability for freight, deliveries, autos, pedestrians, bicyclists, and transit, and reduces wear and tear and associated personal maintenance cost on publicly and privately owned vehicles; and

**WHEREAS**, Truckee is a special place enjoyed by residents and visitors alike and well-developed and maintained local streets and roads helps keep it that way by providing safe, efficient, and properly designed and functioning roadway infrastructure such as pavement, drainage, and striping; and

**WHEREAS**, Truckee's local streets and roads connect neighborhoods with downtown and other local destinations as well as the state and federal highway systems that serve our community; and

**WHEREAS**, continuing locally-controlled funding for local street and road maintenance, repair, rehabilitation, and reconstruction will help ensure Truckee continues to have well maintained streets and roads; and

**WHEREAS**, continuing to use proceeds from a dedicated local sales tax will ensure that visitors and second homeowners pay their fair share to support construction and maintenance of Truckee's local streets and roads; and

**WHEREAS**, essential purchases like groceries and prescription medicine are exempt from sales tax, which helps ensure the cost of funding local streets and roads is not a burden to those on fixed or limited incomes; and

**WHEREAS**, every penny raised by Truckee's streets and roads tax measure stays local and can only be used to reconstruct, rehabilitate, improve and maintain local streets and roads in Truckee and this funding cannot be taken away by State or used for other purposes.

**WHEREAS**, the Town Council of the Town of Truckee wishes to call a Special Municipal Election to be held on June 2, 2026 for the purpose of placing a measure on the ballot as requested by the Town Clerk (the "Special Municipal Election"); and

**WHEREAS**, the Town Council is submitting to the voters the question of whether the existing ½% sales tax shall be renewed at the current rate to continue funding for local streets and roads; and

**WHEREAS**, it is desirable that the special municipal election be consolidated with the statewide primary election to be held on the same date; and that within the Town the precincts, polling places, and election officers of the two elections be the same, and that the county election department of the County of Nevada canvass the returns of the special municipal election and that the elections be held in all respects as if there were only one election; and

**WHEREAS**, the Town of Truckee intends that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418; and

**WHEREAS**, pursuant to the authority of Article XIII C of the California Constitution and Government Code Section 53724, the Town Council of the Town of Truckee desires to submit to voters a measure renewing and extending the existing ½ % special tax to continue to raise funds for reconstruct, rehabilitate, improve and maintain local streets and roads in Truckee;

**NOW THEREFORE, THE TOWN COUNCIL OF THE TOWN OF TRUCKEE, CALIFORNIA, DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:**

1. **Call of Special Municipal Election.** Pursuant to the laws of the State of California, the Town Council hereby calls and notices a Special Municipal Election to be held on Tuesday, June 2, 2026, for the purpose of submitting to the voters the question of whether a sales tax shall be enacted to continue to raise funds for road maintenance, repair, rehabilitation, and reconstruction in Truckee.

That a measure is to appear on the ballot as follows:

<p><b>Truckee Roads Tax Renewal Measure.</b> Shall the measure to continue funding for fixing potholes, snow removal, repairing, maintaining, and improving local roads/ bridges, improving safety for drivers/ bicyclists/ pedestrians, and upgrading drainage to reduce pollution and protect water quality in local creeks/ rivers, renewing the Town of Truckee's existing transportation sales tax at the current ½% rate (no increase), providing approximately \$4,000,000 annually, until ended by voters, with independent oversight and all funds staying local, be adopted?</p>	<p>Yes</p>	<p>No</p>
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This question requires the approval of a two-thirds majority of those voting and the referenced Ordinance is attached hereto as Exhibit B and incorporated in this Resolution by reference.

**2. REQUEST TO CONDUCT ELECTION AND CANVASS**

**RETURNS.** Pursuant to Elections Code section 10402, the Town Council hereby requests that the Nevada County Board of Supervisors consolidate the Special Municipal Election with any other election the Registrar of Voters is to administer on June 2, 2026 and order the Special Municipal Election to be conducted by the Nevada County Registrar of Voters. The Town Council acknowledges and requests that the consolidated election be held and conducted in the manner prescribed in Elections Code section 10418. The ballots to be used in the election shall be in form and content as required by law.

The Town Clerk is authorized and directed to work with the Nevada County Registrar of Voters and to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia as needed to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections. Pursuant to Elections Code section 10002, the Town will reimburse Nevada County for the actual cost incurred in conducting the election upon receipt of a bill stating the amount due.

The notice of the time and place of holding the election is hereby given, and the Town Clerk and Nevada County Registrar of Voters are authorized to give further notice of the election, as required by law, and the Town Clerk shall forward a certified copy of this resolution to the Clerk of the Nevada County Board of Supervisors not later than 88 days before June 2, 2026.

**3. IMPLEMENTATION.** The Town Clerk is directed to file certified copies of this Resolution with the Nevada County Board of Supervisors, with a copy to the Nevada County Registrar of Voters, pursuant to Elections Code section 10402. The Town Clerk is further authorized and directed to perform all other acts necessary or required by law to implement this Resolution and related to the Special Election.

**4. IMPARTIAL ANALYSIS.** That the Town Council directs the Town Clerk to transmit copies of the measures to the Town Attorney. The Town Attorney shall prepare an impartial analysis of each measure showing the effect of the measure on the existing law and the operation of the measure. The impartial analysis shall be filed by the date set by the Town Clerk.

**5. BALLOT ARGUMENTS.** Members of the Town Council are hereby authorized to prepare a written argument, not to exceed 300 words, in favor of the measure on behalf of the Town Council, as specified in section 9282 of the California Elections Code.

Arguments against the Measure may not exceed 300 words and must be submitted to the Town Clerk in compliance with sections 9282 and 9283 of the California Elections Code by the deadline established by the Town Clerk.

Rebuttal arguments are authorized and may not exceed 250 words and must be submitted to the City Clerk as specified in section 9285 of the California Elections Code.

**6. CEQA.** The adoption of this Resolution is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq. ("CEQA") and 14 Cal. Code Reg. §§ 15000 et seq. ("CEQA Guidelines"). The calling and noticing of a Special Municipal Election is not a project within the meaning of CEQA Guidelines section 15378, subsection (b)(4) [funding of unspecified projects] and section 1506 I, subsection (b)(3) [common sense exemption]. While some expenditures of the proceeds of the tax might have impacts on the environment, it would be unduly speculative to

identify and evaluate those impacts now. That analysis will be more meaningful when the projects to be funded are selected and defined.

7. **CERTIFICATION.** The Town Clerk of the Town of Truckee shall certify to the passage and adoption of this resolution and its approval by the Town Council and shall cause the same to be listed in the records of the Town.

8. **SEVERABILITY.** If any section, subsection, sentence, clause, phrase or portion of this Resolution or its application to any person or circumstance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution or its application to other persons and circumstances. The Town Council of the Town of Truckee hereby declares that it would have adopted this Resolution and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

9. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption as a measure affecting an election.

The foregoing Resolution was introduced by Council Member Zabriskie, seconded by Council Member Polivy at a Regular Meeting of the Truckee Town Council, held on the 24<sup>th</sup> day of February, 2026 and adopted by the following vote:

**Ayes:** Council Member Zabriskie, Council Member Polivy, Council Member Romack, and Mayor Klovstad.

**Noes:** None.

**Absent:** Council Member Henderson.

Signed by:

*Anna Klovstad*

7C3B4AAEDD9C443...

**Anna Klovstad, Mayor**

**ATTEST:**

Signed by:

*Kelly Carpenter*

23B604EF82F84D9...

**Kelly Carpenter, Town Clerk**

**APPROVED AS TO FORM:**

Signed by:

*Andy Morris*

6DFC5DE655A140F...

**Andy Morris, Town Attorney**

## Exhibit A

### Town of Truckee Council Resolution 2026-04

The Truckee Town Council has approved placing a ½% sales tax measure before the voters for the funding for local streets and roads maintenance, repair, rehabilitation, and reconstruction, as described in more detail below, and for no other purposes.

#### **Exclusive Purpose of Funding:**

The funds generated from this revenue source shall be used exclusively for the maintenance, repair, reconstruction, and improvement of Town roads and for no other purpose. The funds shall be used for maintaining roads, which include slurry seal, pavement overlays, grind and overlays, drainage maintenance and improvement designed to protect the integrity of the roadway, total road reconstruction, and such other similar treatments as determined by the Town Council. As funding permits, the funds may also be used to improve existing roadways including widening of shoulders for safety and the inclusion of bicycle and pedestrian facilities within the roadway right of way, and associated safety and drainage improvements. In general, traffic impact fees charged to new development (and not the proceeds from this measure) shall be the funding source for road improvements necessary to provide adequate vehicular traffic capacity to serve new growth and development.

The goal of the generation and use of funds from this measure for routine rehabilitation, reconstruction, and summer and winter maintenance activities is to provide coordinated high-quality maintenance on all network streets and roads in Truckee. Streets and roads maintenance includes pavement sealing and overlays; drainage repair and erosion control; sweeping; vegetation maintenance; trash removal; snow removal and other winter maintenance activity; repairs or replacement of ADA facilities associated with the streets and roads network, bridges, signs, and other appurtenances; and such other treatments as are necessary to provide for ongoing public use of streets and roads as determined by the Truckee Town Council.

Eligible construction and maintenance expenses include payment to construction contractors and other third-party street and road maintenance and construction entities; payment for roadway infrastructure planning, design and environmental professionals; purchases of equipment, material, and supplies; reimbursement of direct Town staff expenses; expenses associated with land acquisition or easement necessary for road construction; and other ancillary expenses related to the design, environmental clearance, permitting, construction or maintenance of local streets and roads and appurtenances as determined by the Truckee Town Council.

The Town commits to continue to pursue all other funding opportunities for streets and roads such as grants and developer funding.

**Allocation of Funding:** The Town will actively solicit the involvement of the public through its annual budget process to allocate the funds generated from this revenue source to specific road maintenance and construction projects.

**Independent Oversight Committee:** The Town Council shall continue the existing Citizens'

Oversight Committee that shall continue the responsibility of auditing the road maintenance and capital projects funded by this measure to ensure that the use of the funds is in accordance with the approved ballot measure. The timing of this review shall generally coincide with the annual audit of the Town's finances.

**Term:** This ballot measure shall become effective immediately upon approval by the voters, with collection of the additional sales tax commencing as soon as possible, on a date to be determined in consultation with the State Board of Equalization. The additional sales tax shall be collected until ended by voters.

**No Tax Increase:** This ballot measure will not increase the sales tax rate beyond the rate currently paid.

## **EXHIBIT B**

**TOWN OF TRUCKEE  
California**

**ORDINANCE 2026-01**

### **AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF TRUCKEE IMPOSING A TRANSACTIONS AND USE TAX FOR TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

*The Town Council of the Town of Truckee Does Ordain as Follows:*

#### **SECTION 1. TITLE.**

This ordinance shall be known as the 2026 Truckee Transactions and Use Tax Ordinance. The Town of Truckee is referred to in this ordinance as "Town" or "City". This ordinance shall be applicable in the incorporated territory of the City.

#### **SECTION 2. OPERATIVE DATE.**

"Operative Date" means January 1, 2027, which is the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

#### **SECTION 3. PURPOSE.**

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- 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 and Section 7286.60 of Part 1.7 of Division 2 which authorizes the Town to adopt this tax ordinance which shall be operative if a two-thirds majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- 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 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

- D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

**SECTION 4. CONTRACT WITH STATE.**

Prior to the Operative Date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

**SECTION 5. TRANSACTIONS TAX RATE.**

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 1/2% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this ordinance.

**SECTION 6. PLACE OF SALE.**

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

**SECTION 7. USE TAX RATE.**

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the Operative Date of this ordinance for storage, use or other consumption in said territory at the rate of 1/2% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

**SECTION 8. ADOPTION OF PROVISIONS OF STATE LAW.**

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

**SECTION 9. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES.**

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

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
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 City 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 Ordinance.
  3. In those sections, including, but not necessarily 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;
    - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
  4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.
1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

**SECTION 10. PERMIT NOT REQUIRED.**

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

## **SECTION 11. EXEMPTIONS AND EXCLUSIONS.**

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any City, City and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
  2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his or her agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:
    - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
    - b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
  3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this ordinance.
  4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this ordinance.
  5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of 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.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other

consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
  2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
  3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this ordinance.
  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 ordinance.
  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.
  6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of 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 City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
  7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.
- D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

## **SECTION 12. AMENDMENTS.**

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

## **SECTION 13. ENJOINING COLLECTION FORBIDDEN.**

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

## **SECTION 14. SEVERABILITY.**

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

## **SECTION 15. EFFECTIVE DATE.**

This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

## **SECTION 16. TERM.**

The authority to levy the tax imposed by this ordinance shall be in effect until ended by voters.

## **SECTION 17. USE OF TAX PROCEEDS AND EXPENDITURE PLAN.**

- A. All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund designated for use by the City only for the purposes set forth in the Expenditure Plan for the administration and expenditure of tax proceeds, attached to this ordinance as Exhibit 1. The Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are used for local streets and road maintenance, repair, rehabilitation, and reconstruction.
- B. The City is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs described in Subdivision A, and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of capital enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness. Such indebtedness shall be solely payable from, and may be secured by a pledge and lien on, the proceeds of the tax levied and imposed hereunder.

**SECTION 18. AUDIT AND REVIEW.**

The proceeds of the tax imposed by this Ordinance, as well as the expenditure thereof, shall be audited from time to time. The results of such audits shall be presented to the Town Council at a meeting of the Town Council that is open to the public. The Town is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs described herein, and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of capital enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness.

**SECTION 19. INCREASE IN APPROPRIATIONS LIMIT**

To permit the Town to appropriate the proceeds of the taxes imposed by this Ordinance, the Town's appropriations limit under Article XIII B of the California Constitution is hereby increased by an amount equal to any increase in revenues generated by those taxes, for each fiscal year commencing with fiscal year 2026–2027 through fiscal year 2030–2031.

**SECTION 20. CERTIFICATION; PUBLICATION.**

Upon approval by the voters, the Town Clerk shall certify to the passage and adoption of this ordinance and shall cause it to be published according to law and transmitted to the California Department of Tax and Fee Administration.

\* \* \* \* \*

The foregoing ordinance was introduced at a regular meeting of the Truckee Town Council held on the \_\_\_ day of \_\_\_\_\_ 2026, and adopted at a regular meeting of the Truckee Town Council, on the \_\_\_ day of \_\_\_\_\_; 2026; \_\_\_\_\_ moved for the adoption, the motion was seconded by \_\_\_\_\_ and was carried by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

\_\_\_\_\_  
Anna Klovstad, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Kelly Carpenter, Town Clerk

\_\_\_\_\_  
Andy Morris, Town Attorney

## **EXHIBIT 1 EXPENDITURE PLAN**

All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into a special fund designated for use by the Town of Truckee only to maintain, repair, reconstruct, and improve Town roads. Streets and roads maintenance includes pavement sealing and overlays; drainage repair and erosion control; sweeping; vegetation maintenance; trash removal; snow removal and other winter maintenance activity; repairs or replacement of ADA facilities associated with the streets and roads network, bridges, signs, and other appurtenances; and such other treatments as are necessary to provide for ongoing public use of streets and roads as determined by the Truckee Town Council. As funding permits, the funds may also be used to improve existing roadways including widening of shoulders for safety and the inclusion of bicycle and pedestrian facilities within the roadway right of way, and associated safety and drainage improvements and associated appurtenances.

Eligible construction and maintenance expenses include planning; design; right-of-way acquisition; environmental review; permitting, payment to consultants and construction contractors and other third-party street and road maintenance and construction entities; payment for roadway infrastructure planning, design, right of way acquisition and environmental professionals; purchases of equipment, material, and supplies; reimbursement of direct Town staff expenses; expenses associated with land acquisition or easement necessary for road construction; and other ancillary expenses related to the design, environmental clearance, permitting, construction or maintenance of local streets and roads and appurtenances as determined by the Truckee Town Council.

The Town is hereby authorized to incur indebtedness in the form of bonds, notes, contractual obligations or other evidences of indebtedness authorized by law to finance or refinance costs for road maintenance, repair, reconstruction, and improvement and to pay any and all costs of issuing or incurring such indebtedness, to fund reserve funds, capitalized interest, costs of credit enhancement, costs of interest rate hedging arrangements or any other financing costs associated with such indebtedness. Such indebtedness shall be solely payable from, and may be secured by a pledge and lien on, the proceeds of the tax levied and imposed hereunder.

Town staff shall provide recommendations to the Town Council regarding the use of funds.