

Measure N361

INSTRUCTIONS:

Please carefully read the following description of a ballot measure that was written by a disinterested expert. Feel free to take notes or outline passages as you read.

BALLOT MEASURE N361

BACKGROUND

Currently, a sales and use tax is imposed on most goods purchased in this state. Because there are both state and local government components of this tax, the total sales tax rate varies from county to county. It averages, however, about 8 percent statewide.

State law does not allow the sales tax to be imposed on certain items. The tax does not apply, for example, to most food items sold for home consumption. In 1991, however, state law was changed to apply the sales tax to several food items: candy, "snack food," and bottled water.

PROPOSAL

This measure amends the State Constitution so as to prohibit the state, or any county, city, or special district, from imposing sales or use taxes on food products used for home consumption. Thus, the measure places the current statutory exemption for food products (which can be changed by action of the Legislature and the Governor) in the Constitution (which can only be changed by a vote of the people).

This measure also changes state law to define candy, snack foods, and bottled water as food products. As a result of this change, the measure exempts these items from the sales tax. As above, a vote of the people would be required to make them taxable.



STOP!

Please go to the online survey, enter the 4-character code for this ballot measure (printed at the top and bottom of this page) and answer the survey questions.