



RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, on June 23, 2026 the Board of Supervisors of the County of El Dorado accepted the certification of an initiative petition entitled, EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION SALES TAX INITIATIVE; and

WHEREAS, pursuant to Elections Code section 9118(b), on June 23, 2026 the Board of Supervisors ordered the measure to be placed on the next statewide election.

NOW, THEREFORE, BE IT RESOLVED the Board of Supervisors determines as follows:

1. The measure attached hereto as Exhibit A shall be submitted to the voters of the County of El Dorado at the General Election to be held on November 3, 2026.

2. The ballot question submitted to voters shall be as follows:

To update hospital facilities, equipment, and technologies and maintain local access to emergency rooms; reduce wildfire risk by supporting local fire protection/prevention such as removing dry brush and other fire hazards; and provide rapid 9-1-1 emergency response to fires, accidents, and medical emergencies, shall the measure enacting a 3/8% sales tax for 30 years in El Dorado County, providing approximately \$13,000,000 annually, with independent oversight, audits, and local control, be adopted?

3. The Registrar of Voters is hereby authorized and directed to take actions necessary for the conduct of the election, to canvass the results and to certify the results to the Board of Supervisors. Said Elections shall be consolidated with all other elections occurring in the County on that date.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the ____ day of _____, 20__, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

Ayes:
Noes:
Absent:

By: _____
Deputy Clerk

Brooke Laine
Chair, Board of Supervisors

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The people of the County of El Dorado ordain as follows:

SECTION 1. TITLE.

This measure shall be known as: “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.”

SECTION 2. FINDINGS.

The people of the County of El Dorado hereby find and declare the following:

1. To keep the residents and communities of El Dorado County safe and healthy, we must do more to prepare for emergencies by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in our communities.
2. In emergencies like heart attacks, strokes, and accidents, seconds can be the difference between life and death. Preserving rapid 9-1-1 emergency response and quick access to the nearest emergency room and healthcare facility will save lives.
3. In El Dorado County, lifesaving emergency preparedness and response is provided by an integrated and inseparable continuum of services that starts with the volunteers and professionals who help plan for, mitigate and prevent disasters, continues with the firefighters and paramedics who respond to emergencies and transport patients to local emergency rooms which provide life-saving medical care in emergencies, enabling patients to live healthy and productive lives.
4. With nearly 200,000 residents across 2,000 square miles and as a major tourist destination attracting visitors year-round, El Dorado County’s health care facilities, which serve both residents and visitors, are aging, outdated, and in need of upgrades to continue operations.
5. By law, all hospitals and medical facilities that provide emergency care must meet stringent building safety standards by 2030 – just a few years from now. Any hospitals that do not meet these standards by the deadline will be forced to close. The hospitals located in El Dorado County do not currently meet required building safety standards and could be forced to close.
6. Emergency medical care and technologies are advancing rapidly, and local doctors, nurses, specialists, paramedics, and firefighters need access to the latest advances in medicine and treatments for heart attacks, strokes, injuries, cancer, and other diseases.
7. Wildfires are growing faster, deadlier, and more common. Reducing wildfire risk by removing fire hazards, providing early and reliable emergency fire alerts and communications, and planning fast and safe evacuation routes are more important than ever.
8. Local fire protection districts that provide rapid 9-1-1 emergency medical response and firefighting are underfunded and have experienced cuts. Without stable, locally-controlled

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funding to support local fire districts, rapid emergency response times will increase, endangering the health and safety of El Dorado County residents.

9. With the growing threat of wildfire to properties in El Dorado County, homeowners and property insurance are becoming more expensive and difficult to secure. Investing in wildfire prevention and ensuring adequate numbers of firefighters are available to provide local fire protection will help stabilize the cost and availability of homeowners and property insurance for local residents and businesses.

10. Approximately 80% of 9-1-1 emergency calls in El Dorado County are for medical emergencies like heart attacks, strokes, and accidents that require rapid response and often require patients to be transported to the nearest hospital emergency room.

11. Many areas of El Dorado County can easily be cut-off from outside help during major fires, earthquakes, storms, or other disasters. Having local access to emergency medical care, emergency rooms with reasonable wait times, medical clinics, and a full-service hospital is critical for residents to receive medical care during emergencies.

12. Protecting the community's health and safety requires a strong and integrated continuum of services, including disaster prevention, emergency planning, rapid emergency response, and access to emergency rooms and healthcare facilities. Local healthcare leaders have worked with public safety and fire officials to develop a comprehensive plan to strengthen El Dorado County's emergency preparedness system.

13. To keep El Dorado County healthy and safe, a stable source of locally-controlled revenue is needed to ensure rapid 9-1-1 emergency response, improve access to emergency medical care and other healthcare, and develop a strong wildfire prevention program.

14. As a tourist destination and major transportation corridor, visitors to El Dorado County pay a significant portion of the local sales tax revenue collected. A 3/8 of one percent increase in the local sales tax rate will provide over \$12 million annually in reliable, local revenue to prepare for emergencies while minimizing the cost to local residents.

15. For these reasons, the voters of El Dorado County seek to enact a 3/8 of one percent transactions and use tax, known more commonly as a sales tax, to provide stable, locally-controlled revenue exclusively for emergency preparedness by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in El Dorado County.

16. All funds from this measure would be used and controlled locally for emergency preparedness, healthcare access, and wildfire prevention and suppression only. No funds from the measure could be taken away or redirected by the county, state, or federal governments.

17. To ensure funds from the measure are used as promised, an independent oversight committee comprised of El Dorado County residents would oversee the use of funds and report their findings to the community.

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SECTION 3. PURPOSE AND INTENT.

In enacting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative, it is the purpose and intent of the people of El Dorado County to prepare for emergencies and keep residents of the community healthy and safe by:

1. Protecting rapid 9-1-1 emergency response to fires, accidents, and medical emergencies;
2. Maintaining access to emergency rooms in close proximity to the population and with reasonable wait times;
3. Providing up-to-date medical facilities with highly qualified doctors, nurses, specialists, medical equipment, technology, and treatments for heart attacks, strokes, cancer, and other healthcare needs;
4. Providing safe and updated intensive care, trauma care, urgent care, operating rooms, labs, and imaging facilities throughout the County that meet current medical and building safety standards;
5. Improving wildfire prevention and protection, including removing fire hazards, establishing fire-safe evacuation routes, and establishing early emergency alerts and reliable emergency communication systems;
6. Establishing a 3/8 of one percent special local sales tax for 30 years to be paid by visitors and residents shopping in El Dorado County and expressly limiting the use of funds from this measure to ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires;
7. Requiring that funds generated by this measure will be audited annually and overseen by an independent citizens' oversight committee to ensure that all funds are spent in accordance with the terms of this measure and for the exclusive purpose of preparing for emergencies and keeping residents of the community healthy and safe; and
8. Requiring that the independent citizens' oversight committee shall meet regularly and report their findings to the public.

SECTION 4. THE EL DORADO COUNTY EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION INITIATIVE.

Chapter 3.42 of Title 3 is hereby added to the El Dorado County Ordinance Code to read as follows:

Chapter 3.42. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.010. Title.

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This Chapter shall be known as “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative”

3.42.020. Definitions.

“Board of Supervisors” means the El Dorado County Board of Supervisors.

“Committee” means the Independent Citizens’ Oversight Committee established in Section 3.42.200.

“County” means the County of El Dorado.

“District” means the County of El Dorado.

“Fund” means the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund established in Section 3.42.040.

“Local hospital” means a general acute care hospital, as defined in subdivision (a) of Section 1250 of the Health and Safety Code, that, as of January 1, 2025, was both located within the geographic boundaries of the County and licensed to operate at least 100 general acute care beds under Division 5 of Title 22 of the California Code of Regulations.

“Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

“Ordinance” means The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.030. Purpose.

This ordinance is adopted to achieve the following purposes, and directs that the provisions hereof be interpreted 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, and Section 7285.5 of, the Revenue and Taxation Code.
- 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 (commencing with Section 7251) 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

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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 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, minimizes the cost of collecting the transactions and use taxes, and at the same time, minimizes the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

E. To protect public health and safety by ensuring rapid 9-1-1 response to fires, accidents, and medical emergencies; maintaining timely access to nearby emergency rooms and quality healthcare services; providing for modern medical facilities, equipment, and specialists to treat critical conditions; and keeping intensive care, trauma care, and other hospital and healthcare system infrastructure up to date and safe by:

1. Appropriating revenues to support the efforts of eligible local hospitals to secure funding for the purposes of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards;
2. Appropriating revenues for local 9-1-1 emergency medical response, disaster response, and fire suppression by supporting local fire districts and fire departments;
3. Appropriating revenues for local fire protection to strengthen wildfire prevention through hazard removal, fire-safe evacuation routes, early alerts, and reliable emergency communications; and
4. Requiring annual audits and oversight by an independent citizens' oversight committee to ensure funds are used exclusively for these purposes.

3.42.040. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund.

There is hereby established in the treasury of the County a special fund called the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund, which shall be maintained by the County.

3.42.050. Receipt of Proceeds.

A. All revenue generated by this ordinance shall be deposited into the Fund and shall exclusively be used in the County for the purposes described in this Chapter.

B. Monies in the Fund shall be used to reimburse the County for the actual costs imposed by the California Department of Tax and Fee Administration to administer and operate this tax pursuant to Section 3.42.080 and for use for the Annual Independent Audit pursuant to Section 3.42.190.

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C. The remaining monies in the Fund shall be expended pursuant to and subject to the requirements set forth in Section 3.42.060.

3.42.060. Use of Proceeds.

A. In each fiscal year, after funding has been set aside for the purposes of subsection B of Section 3.42.050, the Board of Supervisors shall appropriate the remaining monies in the Fund pursuant to this section.

B. In the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund as follows:

1. Fifty percent to eligible local hospitals for the purpose of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics and imaging facilities that meet current medical and building safety standards to enhance preparedness for emergencies and preserve access to an emergency room and quality healthcare services.

2. Five percent to the local non-profit organizations specified in paragraph 1 of subsection D.

3. Forty-five percent to fire departments and agencies, allocated pursuant to the percentages specified in paragraph 2 of subsection D.

C. In every fiscal year after the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund to eligible local hospitals on October 15 and April 15 for the purpose of providing for payment of debt service on the eligible local hospital's bonds or other debt obligations, incurred to provide up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards, in such amounts as are necessary to maintain a minimum debt service coverage ratio of 1.5.

1. An eligible local hospital may pledge and assign all or a portion of the payments under the appropriation in this subsection directly to a bond trustee for the payment of principal, premiums, if any, and interest under any loan agreement entered into for the purposes enumerated in this subsection.

2. Any change of ownership of an eligible local hospital shall not affect an appropriation under this subsection made to the eligible local hospital.

3. The funds appropriated in this subsection shall only be used to pay debt service on, or otherwise support, bonds or other debt obligations of an eligible local hospital issued for capital projects consistent with the purposes specified in this subsection, which shall include but not be limited to, planning, design, permitting, fees, inspection, project management, construction,

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equipment, and all other costs related to the completion of the capital projects, that in the aggregate total to not more than one hundred twenty-five million dollars during the term of this ordinance.

4. No later than 30 days after the appropriations to eligible local hospitals under this subsection, any surplus funds not utilized by an eligible local hospital or a bond trustee after the payment of debt service specified in paragraph 3 shall be remitted to the Fund and shall be immediately available for allocation in accordance with subsection D.

D. The remaining monies in the Fund shall be allocated as follows:

1. Five percent of the total revenue in the Fund calculated before the appropriation in subsection C shall be allocated to local non-profit organizations located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.

2. After the monies in paragraph 1 are allocated, the remaining amount in the Fund shall be allocated to the fire departments and agencies identified below in the specified proportions, which are reflective of the proportional number of full-time fire engines in the County operated by each department or agency as of November 2025. In the event that an entity consolidates with or is annexed by another entity, the successor agency shall receive the funds previously allocated to the absorbed or annexed entity, apportioned based on service to residents of the County. These funds shall be allocated as follows:

Cameron Park Fire Department	8%
City of South Lake Tahoe Fire Rescue	12%
Diamond Springs-El Dorado Fire Protection District	4%
El Dorado County Fire Protection District	20%
El Dorado Hills Fire Department	20%
Fallen Leaf Lake Fire Department	4%
Garden Valley Fire Protection District	4%
Georgetown Fire Protection District	4%

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Lake Valley Fire Protection District	8%
Mosquito Fire Protection District	4%
Meeks Bay Fire Protection District	4%
Pioneer Fire Protection District	4%
Rescue Fire Protection District	4%

3.42.070. Maintenance of Effort.

Monies from the Fund may not be used to replace or otherwise supplant the tax revenue funding and other county funding and payments currently provided or otherwise available to support the eligible local hospital or fire departments and agencies.

3.42.080. Contract with State.

Prior to the operative date of this Chapter, the County 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 County shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date of this Chapter, it shall nevertheless so contract and in such a case the operative date of this Chapter shall be the first day of the first calendar quarter following the execution of such a contract.

3.42.090. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the District at the rate of 0.375% 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.

3.42.100. 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.

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3.42.110. Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the District 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 0.375% 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.

3.42.120. 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.

3.42.130. 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 County 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 County 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 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 "District" 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 County" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible

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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.

3.42.140. 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.

3.42.150. 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 District that is shipped to a point outside the District, pursuant to the contract of sale, by delivery to such point by the retailer or his 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 District 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-District 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-District 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.

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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 County 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 District 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 District or participates within the District 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 district or through any representative, agent, canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.

7. "A retailer engaged in business in the District" 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 District.

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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.

3.42.160. 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.

3.42.170. 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 County, or against any officer of the State or the County, 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.

3.42.180 Termination of Transactions and Use Tax.

This Chapter shall remain operative for 30 years from the operative date of this ordinance and shall be repealed by operation of this section on that date, unless a later measure is adopted before that date which deletes or extends the termination date.

3.42.190 Annual Independent Audit.

The proceeds of the tax imposed by this ordinance, as well as the expenditures from the Fund, shall be subject to the same independent annual audit requirements as other revenues in the County. An independent auditor's report may be funded by the revenues from the Fund and shall include an accounting of the revenues received and expenditures made from the Fund and shall be presented annually to the Board of Supervisors and made available for public review. The report of such audit shall be posted on the County's website.

3.42.200 Independent Citizens' Oversight Committee.

A. The Board of Supervisors shall, by resolution adopted before the operative date of this ordinance, establish a seven-member Independent Citizens' Oversight Committee to review the revenue and expenditure of funds from the El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative Fund from the prior fiscal year to assure the funds were expended consistent with the requirements of this Chapter. The Board of Supervisors

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shall appoint members to the Independent Citizens' Oversight Committee no later than 45 days after the effective date of this ordinance.

B. The Independent Citizens' Oversight Committee shall be composed of seven at-large, voting members with the characteristics described below. Members of the committee shall not simultaneously hold any elected office and shall be residents of El Dorado County at their time of appointment.

1. A professional in the field of municipal or public finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.

2. Two members who are current or former fire chiefs, senior fire officers, or representatives of recognized local firefighters' associations or professional organizations, each with at least five years in fire suppression, prevention, or emergency medical response.

3. Two members with at least five years of experience in disaster preparedness, emergency planning, public safety coordination, law enforcement, or emergency communications.

4. Two members who are senior administrators or licensed health professionals (e.g., physicians, nurses, allied health professionals) with at least five years in hospital operations, emergency medicine, trauma care, or related acute-care specialties.

C. All meetings of the Committee shall be open to the public and shall comply with the provisions of the Ralph M. Brown Act, codified at California Government Code Section 54950 et seq.

D. The Committee shall review the Annual Independent Audit prepared pursuant to Section 3.42.190 and shall prepare an annual report to be presented and reviewed by the Board of Supervisors at a Board of Supervisors meeting. The report should include an assessment of the consistency of the expenditures of the Fund from the prior fiscal year with the ordinance. The report shall be available to the public.

SECTION 5. AMENDMENT.

The measure may not be amended by the Board of Supervisors without voter approval.

SECTION 6. EFFECTIVE DATE.

The measure shall take effect ten days after the certification by the Board of Supervisors of the election results indicating passage of the measure by a majority of the voters casting votes in the election; however, the Operative Date of the tax imposed by this measure shall be the first day of the first calendar quarter commencing more than one hundred ten days after the adoption of this measure.

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SECTION 7. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or word of this measure is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this measure. The voters of County of El Dorado hereby declare they would have passed and adopted this measure and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 8. LIBERAL CONSTRUCTION.

This measure is an exercise of the initiative power of the People of the County of El Dorado to implement a special tax to fund the purposes set forth in the measure, and it shall be liberally construed to effectuate these purposes.

SECTION 9. CONFLICTING MEASURES.

This measure is intended to be comprehensive. It is the intent of the People of the County of El Dorado that, in the event this measure and one or more measures relating to a special transactions and use tax shall appear on the same ballot, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.

SECTION 10. APPROPRIATIONS LIMIT.

Pursuant to California Constitution Article XIII B and applicable laws, for four years from the day of the election at which this measure is adopted, the appropriations limit for the County shall be increased by the aggregate sum collected by the levy of the transactions and use tax imposed by this measure.