

**MEASURE H**  
**City of Eureka**  
**Impartial Analysis**

The following impartial analysis of the measure was prepared by the Eureka City Attorney:

If adopted by the voters of the City of Eureka, this ballot measure would enact a one and one-quarter cent (1.25%) sales tax within the City of Eureka. This tax would not take effect until July 1, 2021, just as the one-half cent (.5%) sales tax imposed by Measure Q in 2016 will be expiring. If Measure H passes, the net increase on July 1, 2021 as compared to today will be three-quarters of one cent (.75%) on taxable transactions.

This tax is a general purpose tax, meaning that all revenue from this tax will be deposited into the City's General Fund. Accordingly, all revenues from this tax would be used by the City to maintain general City operations including police, fire, emergency medical response, youth and senior services, local business and jobs support, street repair and road safety, community health services, homelessness prevention programs, parks and recreation, debt reduction, and other essential services. Because this is a "general purpose tax" rather than a "special purpose tax," it requires a simple-majority vote for its passage.

The 1.25% sales tax is in addition to the existing sales tax (minus the expiring .5% Measure Q tax) and would be collected at the same time and same manner as the existing sales tax.

The tax imposed by Measure H is estimated to generate approximately \$9.6 million per year.

If approved by a majority of voters on November 3, 2020, the tax would take effect July 1, 2021, and would remain in effect until amended or terminated by a majority of Eureka voters.

Measure H contains fiscal accountability provisions in addition to the annual audit required by State Law. The City Council is required under Measure H to establish a Citizen's Oversight Committee to conduct an annual audit of all expenditures of revenues generated by Measure H. The Oversight Committee may be the City's existing Finance Advisory Committee.

A "yes" vote is a vote to enact a 1.25% sales tax in the City of Eureka to take effect July 1, 2021.

A "no" vote is a vote against the enactment of a 1.25% sales tax in the City of Eureka.

/s/ Robert N. Black  
City Attorney, City of Eureka

**IF YOU DESIRE A COPY OF THE FULL TEXT OF THIS RESOLUTION, PLEASE CONTACT THE EUREKA CITY CLERK'S OFFICE (441-4144) OR THE OFFICE OF ELECTIONS (445-7481) AND A COPY WILL BE PROVIDED TO YOU AT NO COST.**