



County of Santa Barbara

BOARD OF SUPERVISORS

Minute Order

February 3, 2026

Present: 5 - Supervisor Lee, Supervisor Capps, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

COUNTY EXECUTIVE OFFICE

File Reference No. 26-00103

RE: HEARING - Consider recommendations regarding a proposed Transactions and Use Tax Ballot Measure for the June 2026 Primary Election Ballot, as follows: (EST. TIME: 45 MIN.)

Regarding the term of the sales tax measure:

a) Consider the introduction (First Reading) of an Ordinance of the Board of Supervisors of the County of Santa Barbara imposing a one percent transactions (sales) and use general tax measure in the unincorporated areas of the County and approve one of the following options:

i) Option 1 sets a sunset date on the tax measure, imposing the tax for a term of five years; or

ii) Option 2 allows for tax to be imposed until ended by voters;

b) Read the title “An Ordinance of the County of Santa Barbara Imposing a Transactions and Use Tax to be Administered by the California Department of Tax and Fee Administration” and waive further reading of the Ordinance in full;

c) Approve and authorize member(s) of the Board of Supervisors to author, sign, and submit on behalf of the Board, an argument in favor of the one percent transaction (sales) and use tax ballot measure and any rebuttal if necessary, unless the authorized member(s) determines an argument in favor is not necessary because another individual or entity has submitted an argument in favor; and

d) After providing direction to staff on which ordinance option to move forward, set a hearing on the Departmental Agenda of February 24, 2026, to consider the following actions:

i) Consider adoption (Second Reading) of an Ordinance of the Board of Supervisors of the County of Santa Barbara imposing a one percent transactions (sales) and use general tax measure in the unincorporated areas of the County to be administered by the California Department of Tax and Fee Administration;

ii) Adopt a Resolution submitting the proposed Ordinance and ballot language proposing to impose a transactions (sales) and use tax of one percent to the electorate for approval, and requesting and ordering consolidation with the June 2, 2026, Primary Election;



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iii) Direct the Auditor-Controller to review the Ordinance/measure and determine whether the substance thereof, if adopted, would affect the revenues or expenditures of the County, and to prepare a fiscal impact statement pursuant to Elections Code Section 9160(c); and

iv) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15378(b)(4) of the CEQA Guidelines because they consist of the creation of government funding mechanisms which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

HEARING TIME: 9:58 AM - 11:52 AM (1 HR. 54 MIN.)

Received and filed staff presentation and conducted a public hearing.

Laura Robinson, Laurence Severance, Karin Hauenstein, Maureen Earls, Angelina Dettamanti, and Gail Osherenko addressed the Board

No action was taken.