

## CHAPTER SEVEN: REVENUE AND TAXATION

### Subchapter 7.03: Special Gas Tax

#### 7.03.010 Continuation of Special Gas Tax Street Improvement Fund.

To comply with Article XIX of the California Constitution and Division 3, Chapter 3 of the Streets and Highways Code (Sections 2100-2122) there shall continue in the city treasury the "Special Gas Tax Street Improvement Fund" created by Ordinance No. 75, enacted on February 11, 1948.

[*History:* formerly § 7.301] ; ORD. 312, 02/13/85; ORD. 638, 12/14/05

#### 7.03.020 Purposes for Which Money in the Fund May Be Used.

All money placed in the Special Gas Tax Street Improvement Fund may only be used for the purposes specified in Article XIX of the California Constitution, and Streets and Highways Code Sections 2100-2122. Specifically, use of money in the fund is limited to:

(a) The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes;

(b) The research, planning, construction, and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways, but excluding the maintenance and operating costs of mass transit power systems and mass transit passenger facilities, vehicles, equipment, and services; and

(c) The payment of principal and interest on bonds approved by the voters for the purposes specified in subdivision (a) above; provided:

(1) No more than twenty-five per cent (25%) of the money in the fund is allocated to such a purpose; and

(2) The terms of such bonds to not exceed twenty-five (25) years.

[*History:* formerly § 7.302; ORD. 312, 02/13/85; ORD. 638, 12/14/05]

#### 7.03.030 Money to be Deposited in Fund.

(a) All money received by the Town of Colma from the Highway Users Tax Account pursuant to Streets and Highways Code Sections 2100-2122 shall be deposited in the Special Gas Tax Street Improvement Fund.

(b) All other money received by the Town of Colma from the State of California which is derived from motor vehicle fuel taxes or vehicular fees which are designated for the purposes specified in Section 7.03.020, shall be deposited in the Special Gas Tax Street Improvement Fund. Revenue derived from the Motor Vehicle License Fee Law (Revenue and Taxation Code Sections 10701-1105.6) need not be placed in the Special Gas Tax Street Improvement Fund.

[*History:* formerly § 7.303; ORD. 312, 02/13/85; ORD. 324, 10/09/85; ORD. 638, 12/14/05]

**7.03.040 Claims for Refund.**

Claims for refund of taxes imposed pursuant to this ordinance shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code of the State of California and shall be subject to the claim requirement set forth in Section 1.14.060 of this Code.

[*History:* ORD. 694, 4/13/11]