

RESOLUTION NO. 20-117

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES  
APPROVING AN ORDINANCE IMPOSING A GENERAL TRANSACTIONS AND USE TAX  
(SALES TAX) TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE  
ADMINISTRATION AND CALLING FOR PLACEMENT ON THE BALLOT FOR THE  
NOVEMBER 3, 2020 GENERAL MUNICIPAL ELECTION OF THE PROPOSED SALES TAX  
MEASURE FOR SUBMISSION TO THE QUALIFIED VOTERS OF SAID ORDINANCE

WHEREAS, the City needs to effectively address our own unique local needs and ensure local control for local community priorities; and

WHEREAS, the community has indicated maintaining and addressing fire protection, wildfire and natural disaster preparedness, 911 emergency response times, paramedic services, homelessness, fixing streets and potholes, and support for local small business and retaining local jobs are important priorities; and

WHEREAS, recent events this year including Salinas Riverbed fires and an active-shooter incident have shown that having quality fire and police departments with well-trained staff that are adequately equipped for emergencies is critical to our community's safety; and

WHEREAS, the Paso Robles Fire and Emergency Services Department is overextended and has difficulty responding to multiple 911 calls at the same time, and can only meet response time goals about half of the time; and

WHEREAS, there were more than 700 times when both fire engines were on a call; and

WHEREAS, the State continues to release parolees early into our community, property and violent crime have risen, and severe gang activity from surrounding communities is impacting local public safety; and

WHEREAS, the Police Department has seen a 40% increase in calls for over the past five years, with no increase in population; and

WHEREAS, as the financial fallout from the pandemic continues, the City needs to continue to extend a helping hand for residents and families in transition or homeless as well as enforcement programs to help people off the streets, out of parks and into appropriate housing and support programs to keep the community healthy and safe; and

WHEREAS, the City of Paso Robles is over 130 years old and has aging infrastructure; and

WHEREAS, the City needs to continue addressing potholes and roads that need to be repaired and upgraded to protect public safety, emergency response times, and quality of life; and

WHEREAS, pursuant to California Elections Code section 9222, the City Council has authority to place measures on the ballot to be considered at a General Municipal Election; and

WHEREAS, pursuant to the law of the State of California, the City Council has called and ordered to be held in the City of El Paso de Robles, California ("City"), on Tuesday, November 3, 2020, a General Municipal Election; and

WHEREAS, Government Code section 53724 and Revenue and Taxation Code section 7285.9 authorize the City, subject to a two-thirds (2/3) vote of all members of the City Council and approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a general transactions

and use tax (sales tax) pursuant to the Transactions and Use Tax Law at a rate of 0.125% or any multiple thereof for general purposes and projects; and

WHEREAS, general sales tax revenues are deposited into the City's general fund, which pays for essential City services such as police protection, fire and paramedic services, street operations and maintenance, economic development, social services to provide relief from COVID-19 impacts, and general municipal services to the public; and

WHEREAS, Section 2(b) of Article XIII C of the California Constitution, added by Proposition 218 effective November 1996, requires that the measure proposing a general tax be submitted to the voters at an election consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, pursuant to California Constitution Article XIII C, section 2 and Elections Code section 10201, the City has determined to submit a proposition to enact an ordinance establishing a transactions and use tax to the voters at the City's next regular election; and

WHEREAS, the proposed measure includes independent citizen oversight with public disclosure of all spending, annual independent financial audits, all funds spent locally, with no funding that can be taken by Sacramento; and

WHEREAS, if the measure is approved, the City Council also desires to continue its practice of receiving community input and oversight regarding the use of additional revenues generated by the additional sales tax revenues.

NOW, THEREFORE the City Council of the City of El Paso de Robles does hereby resolve as follows:

Section 1. The City Council hereby finds and determines that the foregoing recitals are true and correct and are hereby incorporated by reference.

Section 2. Under the provisions of the California Elections Code, the following proposed amendment to the Paso Robles Municipal Code shall be submitted to the voters at the General Municipal Election to be held on November 3, 2020:

<b><u>MEASURE : PASO ROBLES ESSENTIAL SERVICES</u></b>	Yes
To maintain essential/general services, such as fire protection/paramedic services; wildfire/natural disaster emergency preparedness; 911 emergency response times; public safety; equipping first responders; fixing streets/potholes; school protective services, shall the City of Paso Robles adopt a measure establishing a 1¢ sales tax providing approximately \$10,000,000 annually, expiring in 12 years unless ended earlier by voters, requiring annual audits, independent citizen oversight, public spending disclosure, and all funds only for Paso Robles?	No

Section 3. The text of the Ordinance to be submitted to the voters is attached to this Resolution as Exhibit A and incorporated herein by this reference (Ordinance).

Section 4. The proposed transaction and use tax (sales tax) is a general tax as defined in Article XIII C of the California Constitution and shall not take effect unless and until approved by a vote of at least a majority

of the voters voting on the question at the election. Should said measure be approved by the requisite vote, the Ordinance shall be enacted.

Section 5. Pursuant to Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Ordinance to the City Attorney to prepare an impartial analysis of the Ordinance which shall not exceed 500 words in length.

Section 6. The City Council hereby authorizes arguments for and against the ballot measure and rebuttal arguments to be filed and selected by the City Clerk in accordance with Elections Code Sections 9282-9287.

Section 7. The City Clerk shall fix the dates for submittal of arguments concerning the measure and rebuttal arguments.

Section 8. In accordance with Section 10002 of the Elections Code, the Board of Supervisors of San Luis Obispo County is hereby requested to consent to the Registrar of Voters rendering election services to the City as may be requested by the City Clerk of said City, the County of San Luis Obispo to be reimbursed in full for such services as are performed. The Board of Supervisors of San Luis Obispo County is also requested to consent and agree to the consolidation of the General Election with any other election occurring on November 3, 2020, and the City hereby consents to any such consolidation.

Section 9. The election services that the City requests of the Registrar of Voters, or such other official as may be appropriate to perform, and which such officer is hereby authorized and directed to perform if the said Board of Supervisors consents, include: the preparation, printing and mailing of sample ballots and polling place cards, the establishment or appointment of precincts, polling places, and election officers, opening and closing of polling places, and making such publications as are required by law in connection therewith; the furnishing of ballots, voting booths and other necessary supplies or materials for polling places, the canvassing of the returns of the election and the furnishing of the results of such canvassing to the City Clerk, and the performance of such other election services as may be requested by said City Clerk.

Section 10. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding general municipal elections in the City.

Section 11. Notice of the time and place of holding the General Municipal Election is given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in the time, form and manner as required by law.

Section 12. The City Clerk shall receive the canvass as it pertains to the General Municipal Election, and shall certify the results to this City Council, as required by law.

Section 13. If any section, subsection, sentence, clause, phrase or provision of this Resolution or the application thereof to any person or circumstances is held invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity of any other provision or applications, and to this end the provisions of this Resolution are declared to be severable. The City Council hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause, phrase or provision thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or provisions thereof be declared invalid or unconstitutional.

Section 14. Pursuant to California Elections Code section 9295, this Resolution, the attached Ordinance will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the sample ballot. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

Section 15. This Resolution shall take effect immediately upon its adoption by two-thirds vote of all the members of the City Council.

Section 16. The City Clerk of the City of El Paso de Robles is hereby directed to certify to the passage and adoption of this Resolution and to file a certified copy of this Resolution with the Board of Supervisors of San Luis Obispo County and the Registrar of Voters of San Luis Obispo County at least eighty-eight (88) days before the date of the election.

Section 17. The City Manager and the City Clerk are further authorized and directed to take such further actions and execute such documents as are necessary to cause the election to be conducted on behalf of the City of El Paso de Robles.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of El Paso de Robles, California, at its regular meeting held on the 21st day of July, 2020, by the following vote:

AYES: Gregory, Hamon, Garcia, Martin

NOES: Strong

ABSENT:

ABSTAIN:

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Steven W. Martin, Mayor

ATTEST:

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Dennis Fansler, City Clerk

EXHIBIT A

Transactions and Use Tax Ordinance

[attached behind this page]

## ORDINANCE NO. 1100

AN ORDINANCE OF THE PEOPLE OF THE CITY OF EL PASO DE ROBLES, CALIFORNIA, ADDING CHAPTER 3.11 TO TITLE 3 OF THE PASO ROBLES MUNICIPAL CODE IMPOSING A GENERAL TRANSACTIONS AND USE TAX (SALES TAX) TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, pursuant to California Revenue and Taxation Code section 7285.9 the City of El Paso de Robles ("City") is authorized to levy a Transactions and Use Tax (sales tax) for general purposes, subject to majority voter approval; and

WHEREAS, the People of the City desire to levy a Transactions and Use Tax for general purposes until repealed to fund essential general City services, at a rate of one percent (1.0%), which is equivalent to 1¢ for every \$1.00 spent; and

WHEREAS, if approved by the City's voters, the Transactions and Use Tax Ordinance will be incorporated into Chapter 3.11 of Title 3 of the Paso Robles Municipal Code.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF EL PASO DE ROBLES DO HEREBY ORDAIN AS FOLLOWS:

**Section 1. Title and Text.** This Ordinance shall be known as the City of Paso Robles Supplemental Transactions and Use Tax Ordinance, the full text of which is set forth in Attachment 1, attached hereto and incorporated herein by reference.

**Section 2. Approval by the City Council.** Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) vote of all members of the City Council on July 21, 2020.

**Section 3. Approval by the Voters.** Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of El Paso de Robles voting at the General Municipal Election of November 3, 2020. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

**Section 4. Operative Date.** "Operative Date" for the Transactions and Use Tax means the first day of the first calendar quarter commencing more than 110 days after the date this Ordinance is adopted, as set forth in Section 3 above.

**Section 5. Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

**Section 6. Certification/Summary.** Following the City Clerk's certification that the citizens of El Paso de Robles have approved this Ordinance, the Mayor shall sign this Ordinance and the City Clerk shall cause the same to be entered in the book or original ordinance of said City; and shall cause the same, or a summary thereof, to be published as required by law.

**Section 7. Effective Date.** This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

PASSED AND ADOPTED by the City Council of the City of Paso Robles on the 21<sup>st</sup> day of July 2020, for placement on the November 3, 2020 general election ballot and subject to voter approval, by the following vote of at least two-thirds of the City Council:

AYES: Gregory, Hamon, Garcia, Strong, Martin

NOES:

ABSENT:

ABSTAIN:

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Steven W. Martin, Mayor

ATTEST:

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Dennis Fansler, City Clerk

I hereby certify that the City of Paso Robles Supplemental Transactions and Use Tax Ordinance was **PASSED, APPROVED, AND ADOPTED** by the People of the City of El Paso de Robles on the 3rd day of November, 2020.

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Steven. W. Martin, Mayor

ATTEST:

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Dennis Fansler, City Clerk

## Chapter 3.11 – Supplemental Transactions and Use Tax

### Sections:

3.11.010 - Title.

3.11.020 - Purpose

3.11.030 - Contract with State.

3.11.040 - Transactions Tax Rate.

3.11.050 - Place of Sale.

3.11.060 - Use Tax Rate.

3.11.070 - Adoption of Provisions of State Law.

3.11.080 - Limitations on Adoption of State Law and Collection of Use Taxes.

3.11.090 - Permit Not Required.

3.11.100 - Exemptions and Exclusions.

3.11.110 - Amendments.

3.11.120 - Enjoining Collection Forbidden.

3.11.130 – Termination Date

3.11.140 - Oversight

### Sections:

3.11.010. TITLE. This ordinance shall be known as the City of Paso Robles Supplemental Transactions and Use Tax Ordinance. The City of El Paso de Robles hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City. This chapter shall complement, and not replace or supersede, the city's existing transaction and use tax, as such tax is established in Chapters 3.08 and 3.10 of Article 3 of the Paso Robles Municipal Code.

3.11.020 PURPOSE. This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order 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 the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

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 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 therefore 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 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 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

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

3.11.040. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 1.0% 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.

3.11.050. 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.

3.11.060. USE TAX RATE. An excise tax is hereby imposed on the storage, use or other consumption in the City 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 1.0% 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.

3.11.070. 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.

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

3.11.090. 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.

3.11.100. 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 City which is shipped to a point outside the City, 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 City 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-City 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-City 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.

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

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

- 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.

3.11.110. 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.

3.11.120. 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 City, or against any officer of the State or the City, 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.

3.11.130. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire upon the twelfth anniversary of the operative date, unless such authority is ended earlier by the voters of the city in the manner provided by law.

3.11.140. OVERSIGHT. The City Council shall expand the authority of the existing Supplemental Tax Oversight Committee to review the revenue received and the expenditures made in relation to the tax authorized by this chapter. The Committee shall make regular reports to the community confirming that expenditure are all in keeping with approved priorities and that no revenues have been siphoned off by the state or other entity for use outside of Paso Robles and for the benefit of other than the Paso Robles community.