

# Olson | Remcho

## Approval for Local Taxes

		Legislative Body Approval	Voter Approval
Local Government Sponsored Measure	General Tax	Legislative body with a two-thirds vote may place on the ballot.	Simple majority approval.
	Special Tax	Legislative body with a simple majority vote may place on the ballot.	Two-thirds approval.
Voter Initiative	General Tax	After signature collection, legislative body places on the ballot.	Simple majority approval.
	Special Tax	After signature collection, legislative body places on the ballot.	Simple majority approval.

## Types of Local Taxes

Type	Activity Taxed	Limits
Local Sales Taxes*	Sale of tangible personal property.	Combined 2% limit for all local sales taxes within a county, unless statutory exception.
Parcel Taxes*	Property's characteristic such as the square footage, the number of units, or any other metric other than property value.	Special tax limits apply. No rate limits.
Business License Taxes**	Any type of lawful business.	If configured as a gross receipts tax, the tax must fairly reflect the proportion of the taxed activity within the jurisdiction.
Cannabis Taxes**	Lawful businesses that sell non-medical cannabis.	No rate limit.
Utility User Taxes**	Utilities, such as electricity, gas, water, and telephone services.	No rate limit.
Transient Occupancy Taxes*	Staying 30 days or fewer in hotels, motels, or other lodging facilities.	No rate limit.
Documentary Transfer Taxes*	Transfer of title to property.	Local governments have already met statutory maximum.
Real Estate Transfer Taxes	Transfer of real estate ownership.	Limited to charter cities.
Admission Taxes	Entrance costs fees to access sporting events, theaters, parking lots, etc.	No rate limit.

\* Can be levied in cities and counties.

\*\* Can be levied in cities and counties, but a county tax is limited to unincorporated areas.

Last updated: October 15, 2021