

County Counsel's Title & Summary

SONOMA COUNTY CHILD CARE AND CHILDREN'S HEALTH INITIATIVE AND SALES TAX

The "Sonoma Child Care and Children's Health Initiative" ("Initiative") would impose a transactions and use tax at the rate of 0.25% on the sale and use of tangible personal property within the County of Sonoma ("County"), including the incorporated and unincorporated areas. The tax would provide funding for (1) child care, preschool and early childhood education for low- and middle-income children and families in Sonoma County, and (2) the local children's health care safety net. Proceeds from the tax would be placed in a special fund, designated as the "Sonoma County Child Care and Children's Health Fund ("Fund").

After expenses for administration, 60% of the Fund would be available to support early childhood education by increasing the number of low- and middle-income children ages 0-5 with access to child care, preschool and early education services, with priority for homeless, historically underserved communities, or others with high priority needs; improving compensation and benefits for child care providers and early educator employees; and, developing, maintaining, upgrading, and expanding early care and education facilities. The remaining 40% would be dedicated to support the local children's health and mental health care safety net and accessibility, including expanding specialized staff for perinatal and pediatric specialties and exploring innovative programs that enable pediatric patients and their families to better access community-based, pediatric health care and mental services.

The Initiative designates the First 5 Sonoma County Commission ("Commission") as the Administering Agency, subject to change by the Sonoma County Board of Supervisors. The Commission would collaborate with a "Community Advisory Council," which is established by the Initiative and comprised of eleven members of the public, including child care workers, parents, administrators, and individuals working with pediatric or perinatal health or mental health systems, who would develop policy and program recommendations for use of the Fund. The Commission (or other Administering Agency) and Board of Supervisors would adopt a Budget and Expenditure Plan that is designed to meet the respective needs of regions in the County with respect to increasing, improving and maintaining access to quality early care and education for families and children, improving workforce compensation of family child care providers and early educator employees, and improving children's access to health and mental health care.

Expenditures from the Fund may not be used to displace county or state funding for the same purposes. The Fund would be subject to an annual independent financial audit of revenues and expenditures. The increase in sales tax would go into effect in the first calendar quarter 110 days after the effective date. The tax would be imposed and collected by merchants in the same manner as the existing state-imposed sales tax.