

The people of the City of Folsom ordain as follows:

SECTION 1. TITLE.

This measure shall be known as the “Folsom Residents Public Safety and Quality of Life Act.”

SECTION 2. FINDINGS.

The people of the City of Folsom find:

A. For decades, the City of Folsom has led the State in safety and livability. Many residents live in the City because it offers a higher level of amenities, services, programs, and quality of life than in neighboring cities. Many businesses operate and thrive here because of the City’s business-friendly environment, robust and year-round recreational activities and events, and high-quality public facilities.

B. However, the City’s unique geography, with its lakes, creeks, trails, bikeways, and scenic hillsides, combined with the age of its roads, sidewalks, and public buildings make it an expensive City to maintain. While the City of Folsom has seen increased costs to preserve core essential services for its residents, revenue is projected to remain relatively flat. Because the City’s population and community expectations continue to rise, the City is forced to do more with less. Without increased revenues, a reduction in City services will be required to balance future budgets.

C. The City has significantly reduced staffing levels, increased employee contributions towards retirement and health benefits, and eliminated retiree health benefits for new employees. Yet because of the City’s looming fiscal crisis, core essential services for Folsom residents are in dire need of more funding:

1. Sworn officer staffing levels are below those in 2008 and below the regional average.
2. Folsom has the only fire station without a fire engine in Sacramento County and residents face an increased amount of response time for ambulances.
3. City facilities, parks, and trails are aging out, and maintenance has had to be deferred and levels of service have been and will continue to be reduced.
4. There are at least \$20 million annually in unfunded or underfunded needs, including transportation upgrades and improvements, incomplete parks and trails, and inadequately maintained city facilities, that the City is either deferring or not completing.

D. The City needs a dependable and local source of revenue to fund core essential services that Folsom residents deserve and expect.

E. For that reason, the voters of the City of Folsom seek to enact a 1-percent (one cent) special transactions and use tax (sales tax) increase to ensure that the City can maintain and improve the quality of core essential services and programs. This modest increase would bring Folsom's sales tax rate to 8.75%, consistent with or better than neighboring cities such as Rancho Cordova (8.75%), Sacramento (8.75%), Elk Grove (8.75%) and Galt (9.25%). A significant portion of the funds generated by this increase, approximately 40%, would be paid for by visitors, not the residents of the City of Folsom. All of the funds generated by this increase would remain in Folsom to be used for the betterment of our community.

SECTION 3. PURPOSE AND INTENT.

In enacting this measure, it is the intent of the people of the City of Folsom to maintain and improve the safety and quality of life for City residents and to provide for core essential services in the community for decades to come, by doing the following:

- A. Expressly providing that the funds generated by this Special Sales Tax are to be used for core essential City services as set forth in the measure and generally as follows:
1. Twenty (20%) percent to maintain and improve police services and additional staffing, and to provide equipment and facilities for our police force.
 2. Twenty (20%) percent to maintain and improve fire, rescue and emergency medical services, and to provide equipment and facilities for our firefighters and paramedics.
 3. Fifteen (15%) percent to maintain and renovate existing parks, trails, and other recreation facilities, including sports facilities used jointly with the Folsom-Cordova Unified School District and provide for funding to complete identified incomplete parks and trails.
 4. Fifteen (15%) percent to improve traffic congestion and safety, street maintenance, storm system repair, and to maintain creek corridor and water quality.
 5. Fifteen (15%) percent for investments and projects to enhance quality of life and long-term economic viability for the City, such as those consistent a City adopted master plan.
 6. Fifteen (15%) percent for major improvements to City infrastructure or facilities, including transportation/traffic safety, stormwater systems, parks and recreation facilities, public safety facilities, parking facilities, libraries and large capital equipment.
- B. Expressly requiring an annual audit and an active and dedicated Citizen's Oversight Committee to ensure that funds generated by this measure are used consistently with the will of the voters and the needs of the City as a whole. This Committee will be charged with

examining the funds received from this tax, recommending a spending plan for these funds to the Folsom City Council, examining how those funds are spent, and submitting a report to the residents of the City of Folsom and the City Council each year.

C. Expressly providing that none of the revenues can be used to enhance existing public employee retirement benefits or to replace existing funding from developer requirements.

SECTION 4. FOLSOM RESIDENTS PUBLIC SAFETY AND QUALITY OF LIFE ACT.

Chapter 3.140, “Folsom Residents Public Safety and Quality of Life Act”, is hereby added to the Folsom Municipal Code to read as follows:

Chapter 3.140 Folsom Residents Public Safety and Quality of Life Act.

- 3.140.010 Title.**
- 3.140.020 Definitions.**
- 3.140.030 Purpose.**
- 3.140.040 Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund.**
- 3.140.050 Receipt of Proceeds.**
- 3.140.060 Use of Proceeds.**
- 3.140.070 Maintenance of Effort.**
- 3.140.080 Contract with State.**
- 3.140.090 Transactions Tax Rate.**
- 3.140.100 Place of Sale.**
- 3.140.110 Use Tax Rate.**
- 3.140.120 Adoption of Provisions of State Law.**
- 3.140.130 Limitations on Adoption of State Law and Collection of Use Taxes.**
- 3.140.140 Permit Not Required.**
- 3.140.150 Exemptions and Exclusions.**
- 3.140.160 Amendments.**
- 3.140.170 Enjoining Collection Forbidden.**
- 3.140.180 Annual Independent Audit.**
- 3.140.190 Citizens’ Oversight Committee.**

3.140.010 Title.

This Chapter shall be known as the “Folsom Residents Public Safety and Quality of Life Act” (“Act”).

3.140.020 Definitions.

“Committee” means the Citizens’ Oversight Committee established as set forth in Section 3.140.190.

“City” means City of Folsom.

“City Council” means City of Folsom City Council.

“Fund” means the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund.

“Operative Date” means the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this Act.

3.140.030 Purpose.

This Act 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 7285.91 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.

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.

E. This Special Transaction and Use Tax measure approved by the voters of the City of Folsom shall be used solely to sustain and improve the safety and quality of life for City residents and to provide for core essential services in the community for decades to come.

3.140.040 Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund.

There is hereby established in the treasury of the City of Folsom a special fund called the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund, which shall be maintained by the City.

3.140.050 Receipt of Proceeds.

A. All revenue generated by this Act shall be deposited into the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund and shall solely be used in the City of Folsom for the purposes described in this Act.

B. Monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used to reimburse the City for the costs imposed by the California Tax and Fee Administration to administer and operate this tax pursuant to Section 3.140.080 and for use for the Annual Independent Audit pursuant to Section 3.140.180.

C. The remaining monies in the Fund shall be expended pursuant to and subject to the requirements set forth in Sections 3.140.060 and 3.140.070.

3.140.060 Use of Proceeds.

The monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used solely to enhance core essential City services to maintain and improve the quality of life of residents of the City for the following distinct purposes, and the revenues generated by this Act shall be utilized based on the percentages listed below. With the adoption of the City budget and quarterly as determined by the City Manager and Chief Financial Officer, the City shall apportion the revenues within the categories in this Act based on the City's anticipated needs and projects in the coming year or following years for projects spanning multiple years. The following are the allowable uses and annual percentages for the revenues generated by this measure:

A. Police and Crime Reduction. Twenty percent (20%) of the monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used to (1) maintain and improve core essential police services through funding additional officers, crime analysts, community service officers, and non-sworn police support staff and code enforcement officers above the approved staffing levels in the 2023-2024 City Budget; (2) purchase patrol and response vehicles, equipment and supplies for police uses, information technology resources and support; (3) renovate and construct police facilities; and (4) fund a reserve for future expenditures consistent with the uses described in this section. No funds shall be used to enhance existing retirement benefits.

B. Fire, Rescue, and Emergency Medical Services. Twenty percent (20%) of the monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used to (1) maintain and improve core essential fire services through funding additional firefighters, EMS, and fire support staff above the approved staffing levels in the 2023-2024 City Budget, including training resources and support, wildland fire protection, mitigation programs and resources; (2) purchase of equipment and supplies, information technology resources and support for city fire resources; (3) renovate and construct fire facilities; and (4) fund a reserve for future expenditures consistent with the uses described in this section. No funds shall be used to enhance existing retirement benefits.

C. Parks, Recreation Facilities and Trails. Fifteen percent (15%) of the monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used to (1) maintain and improve core essential recreational services through renovation of existing parks and park facilities, recreation facilities, and joint-use Folsom-Cordova Unified School District sports facilities, at funding levels above approved 2023-2024 City Budget; (2) staffing or contract services to plan and construct unbuilt parks and park facilities north of Highway 50; (3) expand information technology resources and support; (4) maintain and enhance bicycle and pedestrian trails and facilities; and (5) fund a reserve for long term expenditures consistent with the uses described in this subdivision. The revenues from this Act shall not replace developer requirements or other existing funding mechanisms required as a condition of development. No funds shall be used to enhance existing retirement benefits.

D. Traffic Mitigation and Environmental Water Quality. Fifteen percent (15%) of the monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used to maintain and improve core essential transportation services including (1) transportation projects to improve traffic congestion and safety; (2) street maintenance pavement/pothole repair; (3) construction or matching funds for transportation projects in the City; and (4) information technology resources and support, including intelligent traffic management systems; and (5) personnel or contractors and equipment for storm drain system repair and maintenance, creek corridor and water quality pond maintenance; and (6) funding a reserve for future expenditures consistent with the uses described in this section. The revenues from this Act shall not replace developer requirements or other existing funding mechanisms. No funds shall be used to enhance existing retirement benefits.

E. Community Enhancement and Economic Development. Fifteen percent (15%) of the monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used for investments, projects, and staff or contractors to maintain and enhance the quality of life and long-term economic viability of the City of Folsom. Permitted uses of these funds include economic development administration, investments that yield a net positive impact on jobs or revenues in the City, community volunteer resources and support, projects consistent with a City adopted master plan approved by the City Council, and a reserve fund for future expenditures consistent with the uses described in this subdivision.

F. Major Capital Improvement Projects. Fifteen percent (15%) of monies in the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund shall be used for major improvements to City infrastructure or facilities, including but not limited to transportation/traffic safety, stormwater systems, parks and recreation facilities including multi-use trails and bridges, city-owned buildings and facilities, public safety facilities, parking facilities, and libraries, and to fund a reserve for future capital projects and capital equipment with a useful life expectancy greater than five (5) years.

3.140.070 Maintenance of Effort.

The People of the City of Folsom find and declare that the funding provided by the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund to each of the city departments and budget categories for those departments as specified in this Act will supplement and not replace the existing level of General Fund contribution approved by the City Council in its 2023-2024 budget. Revenues generated by this Act shall not be used to supplant the existing General Fund contributions in the categories described in this measure without a declaration of a fiscal emergency by a four-fifths vote of the City Council, and then only for the limited duration of the fiscal emergency.

3.140.080 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.

3.140.090 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 one percent (1%) 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.

3.140.100 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.

3.140.110 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 one percent (1%) 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.

3.140.120 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.

3.140.130 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.

3.140.140 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.

3.140.150 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.

3.140.160 Amendments.

All amendments subsequent to the effective date of this Act 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.

3.140.170 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.

3.140.180 Annual Independent Audit.

The proceeds of the tax imposed by this Act, as well as the expenditures from the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund, shall be subject to the same independent annual audit requirements as other revenues in the City of Folsom. An independent auditor's report may be funded by the revenues from the Fund and shall include an accounting of the revenues received and expenditures made from the Fund and shall be presented annually to the city council by the Citizens' Oversight Committee and made available for public review. The report of such audit shall be posted on the City' website.

3.140.190 Citizens' Oversight Committee.

The City Council shall, by resolution adopted before the operative date of this Act, establish a nine-member Citizens' Oversight Committee to review the revenue and expenditure of funds from the Folsom Residents Supporting Public Safety and Quality of Life Initiative Fund, address the use of funds to assure the funds were expended consistent with the requirements of this chapter, and to make recommendations to the City Council for future expenditures. The members terms, qualifications, duties, and the scope of the Committee, shall be as established by resolution of the City Council and shall include representatives of the City Finance Department, the Police Department, the Fire Department, a representative from a recreational sports organization within the City of Folsom, a representative of a parks and trails organization within the City of Folsom, a representative focused on streets and environmental stormwater, a representative from a business community organization within the City of Folsom, and two (2) at-large members who are residents of the City of Folsom. All meetings of the Committee shall be open to the public. The Committee shall prepare an annual report to be presented and reviewed by the City Council at a City Council meeting. The report shall be available to the public.

SECTION 5. EFFECTIVE DATE.

This Act relating to the levying and collecting of the City transactions and use tax shall take effect ten (10) days after the certification by the City Council of the election returns indicating passage of the Act by a majority of the voters casting votes in the election; however, the Operative Date of the tax imposed by this act shall be the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this Act.

SECTION 6. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or word of this Act is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Act. The voters of City of Folsom hereby declare they would have passed and adopted this Act and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 7. LIBERAL CONSTRUCTION.

This measure is an exercise of the initiative power of the People of the City of Folsom to implement a special tax to fund the purposes set forth in the Act, and it shall be liberally construed to effectuate these purposes.

SECTION 8. CONFLICTING MEASURES.

This measure is intended to be comprehensive. It is the intent of the People of the City of Folsom that, in the event this measure and one or more measures relating to a special transactions and use tax” shall appear on the same ballot, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.