

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF KERN, STATE OF CALIFORNIA**

In the matter of:

Resolution No. 2026-280

**CALLING AN ELECTION FOR THE PURPOSE
OF SUBMITTING TO THE VOTERS AN
ORDINANCE ADDING CHAPTER 4.13 TO
TITLE 4 OF THE KERN COUNTY
ORDINANCE CODE TO IMPOSE A 0.125
PERCENT RETAIL TRANSACTIONS AND
USE TAX PURSUANT TO REVENUE AND
TAXATION CODE SECTION 7251 ET SEQ.**

I, NANCY ANDERSON, Clerk of the Board of Supervisors of the County of Kern, State of California, certify that the following resolution, on motion of Supervisor Perez, seconded by Supervisor Couch, was duly passed and adopted by the Board of Supervisors of the County of Kern at a regular meeting on the 28th day of July, 2026, by the following vote:

AYES: Peters, Parlier, Flores, Couch, Perez

NOES: None

ABSENT: None



NANCY ANDERSON
County Administrative Officer
Clerk of the Board

Deputy Clerk

RESOLUTION

Section 1. WHEREAS:

(a) Pursuant to California Elections Code section 9100 et seq., the initiative process is available to enact County ordinances; and

(b) On or about November 7, 2025, a Notice of Intention to Circulate a County initiative petition to enact a one-eighth of one percent (0.125%) countywide retail transactions and use tax in the incorporated and unincorporated areas of Kern County was presented to the Elections Division of the Kern County Auditor-Controller-County Clerk; and

(c) The Elections Division referred the initiative to the Office of County Counsel, which prepared a ballot title and summary within 15 days, as required by Elections Code section 9105, subsection (a); and

(d) The proponents published the Notice of Intention and the ballot title and summary prepared by County Counsel in a newspaper of general circulation in the County and filed proof of publication with the Elections Division, as required by Elections Code section 9105, subsection (b); and

(e) The proponents secured signatures and presented the petition to the Elections Division on or about May 5, 2026, for filing within the circulation period prescribed by Elections Code section 9110; and

(f) The Elections Division subsequently filed a report certifying that the petition contained sufficient valid signatures; and

(g) On June 16, 2026, the Board received said certification and approved submission of the citizens' initiative (Ordinance) to the voters at the November 3, 2026, General Election pursuant to Elections Code sections 9118 and 1405, and authorized and directed County Counsel to prepare a resolution calling for an election to place the Ordinance on the Ballot; and

(h) The Board has concluded that adopting a resolution calling an election and placing the initiative on the ballot for the November 3, 2026, general election is the most appropriate manner in which to proceed.

Section 2. IT IS RESOLVED by the Board of Supervisors of the County of Kern, State of California, as follows:

1. The Board finds the facts recited are true and that it has jurisdiction to consider, approve, and adopt the subject of this Resolution.

2. Pursuant to Elections Code section 9118, the Board submits to the voters of the County of Kern the ordinance adding Chapter 4.13 to Title 4 of the Ordinance Code of the County of Kern. A copy of the ordinance is attached to this Resolution as Exhibit A.

3. Said election shall be held on Tuesday, November 3, 2026, and shall be consolidated with the statewide election and any other elections to be held on that date, pursuant to Elections Code section 10401.

4. At said election, the measure to be voted upon shall appear on the ballot as follows:

"CALIFORNIA LIVING MUSEUM ZOO IMPROVEMENT AND CONSERVATION ACT OF 2026. Shall a measure establishing a countywide retail transactions and use tax of 0.125% (one-eighth of one percent) to fund the maintenance, improvement, and operation of the California Living Museum (CALM Zoo) be adopted, providing an estimated twenty-four million dollars annually until repealed by voters, with all revenue dedicated exclusively to CALM, managed by the Kern County Superintendent of Schools, and requiring independent audits and oversight by the Independent Taxpayer Oversight Committee?"

5. Pursuant to this Board's order for consolidation, the Auditor-Controller-County Clerk is authorized and directed to implement said order for consolidation and to hold and conduct the consolidated election as provided in Elections Code sections 10400 et seq., including section 10418, and perform such duties in the exercise of such power and authority as may be available and appropriate, including but not limited to publication of notice of the election.

6. The Clerk of the Board shall transmit copies of this Resolution to the following:

Auditor-Controller-County Clerk
County Administrative Office
County Counsel

#28X6149-SMB

COPIES FURNISHED:
<i>See above</i>
<i>7/31/2026</i>

EXHIBIT A

The People of Kern County do ordain as follows:

Section I. TITLE.

This initiative ordinance shall be known as the California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the “Measure”).

Section II. FINDINGS AND PURPOSE.

A. Findings.

1. The Kern County Board of Supervisors (the “Board”) is authorized to levy a retail transactions and use tax in the incorporated and unincorporated territory of Kern County pursuant to California Revenue and Taxation Code §§ 7251 et seq. Pursuant to applicable law, taxes proposed by initiative and adopted pursuant to this authority shall be effective if approved by a majority of electors voting on the Measure.
2. Accordingly, this Measure provides for the adoption of a retail transactions and use tax for purposes as specified herein of one-eighth of one percent (.125%) on the sale and/or use of all tangible personal property sold at retail in the incorporated and unincorporated territory of Kern County (the “County”) beginning April 1, 2027 (or as soon thereafter as allowed by law), and continuing until terminated by Kern County voters.
3. This one-eighth of one percent (.125%) retail transactions and use tax is statutorily dedicated to be used only for maintenance, improvement, and operation of the California Living Museum (“CALM Zoo”), a public entity operated under the auspices of the Kern County Superintendent of Schools (“KCSOS”), as specified herein, and cannot be used for other governmental purposes or programs. This Measure includes specific safeguards to ensure that revenues from the one-eighth of one percent (.125%) retail transactions and use tax are used only to fund the purposes and projects set forth herein.
4. Zoos provide a significant public benefit by attracting tourists, creating jobs, and providing County residents and school children with educational and recreational opportunities and a chance to connect with nature and wildlife. Zoos also serve a critical role in conservation efforts by protecting threatened and endangered wildlife.
5. CALM Zoo is a unique regional asset dedicated to the care and exhibition of California native wildlife, conservation education, and the preservation of threatened species. It is an accredited zoological facility that acts as both a wildlife rehabilitation center and zoo, and works hand in hand with the Kern County Superintendent of Schools to educate students and adults alike. Over 20,000 students visit CALM Zoo annually on school field trips, making CALM Zoo a critically important educational resource for school children in Kern County and beyond.
6. Maintaining modern, updated facilities is essential to a zoo’s ability to effectively and

responsibly serve both wildlife and zoo visitors.

7. As such, a dedicated local funding source is needed to fund CALM Zoo's critical needs for facility improvements, expanded habitats, enhanced visitor amenities, and strengthened education and conservation programs, and ensure CALM Zoo's continued role as an educational and cultural resource for future generations.
8. The Kern County Superintendent of Schools ("KCSOS"), a County officer/public agency pursuant to California Constitution Art. IX, § 3 and California Government Code § 24000, provides direct and regional support for school districts and educational programs in Kern County, including CALM Zoo, which is one of the only zoological facilities operated by a county office of education.
9. This Measure therefore raises funds, to be administered by KCSOS, that must be spent in accordance with the California Living Museum Zoo Improvement and Conservation Expenditure Plan ("Expenditure Plan") adopted herein. The Expenditure Plan identifies projects and programs that will facilitate maintenance and improvements at CALM Zoo in furtherance of KCOS' educational mission.
10. In addition to the Expenditure Plan, this Measure includes mandatory taxpayer safeguards, which are set forth in Section V/Exhibit B of this Measure, and include an Independent Taxpayer Oversight Committee ("ITOC") to supervise fiscal and performance audits regarding the use of the retail transactions and use tax revenues and to provide for independent review to ensure that all affected funds are spent in accordance with the provisions of the Expenditure Plan and Measure.
11. Pursuant to state law, the retail transactions and use tax adopted by this Measure is, to the greatest degree possible, fully consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, which will minimize the cost of collecting the retail transactions and use tax, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Measure. As such, the tax can be administered and collected by the California Department of Tax and Fee Administration ("CDTFA") in a manner that adapts itself as fully practicable to, and requires the least possible deviation from, the existing California statutory and administrative procedures followed by the CDTFA in administering and collecting the California State Sales and Use Taxes.

B. Purpose.

The purpose of this Measure is to fund, pursuant to the Expenditure Plan adopted by this Measure, maintenance, improvements, and operations of the California Living Museum (CALM Zoo) by adopting a one-eighth of one percent (0.125%) retail transactions and use tax in the incorporated and unincorporated areas of Kern County.

Section III. DEFINITIONS.

For the purposes of this Measure, the following terms shall be defined as follows:

“County” means the County of Kern.

“Expenditure Plan” means the California Living Museum Zoo Improvement and Conservation Expenditure Plan (attached hereto as Exhibit A and adopted as part of this Measure).

“KCSOS” means the Kern County Superintendent of Schools, a County officer/public agency pursuant to California Constitution Art. IX, § 3 and California Government Code § 24000.

“Measure” means this California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax.

“CALM Zoo” means the California Living Museum, a zoological program and facility operated under the auspices of KCSOS.

“CDTFA” means the California Department of Tax and Fee Administration.

Section IV. RETAIL TRANSACTIONS AND USE TAX.

A. Imposition of Retail Transactions and Use Tax.

Upon voter approval, a retail transactions and use tax to fund maintenance and improvement of California Living Museum (CALM Zoo) programs and facilities in Kern County (the “tax”) at the rate of one-eighth of one percent (0.125%) beginning April 1, 2027 (or as soon thereafter as allowed per law) and continuing until terminated by County voters, shall be imposed in the incorporated and unincorporated territory of the County of Kern. The tax shall be imposed by the County in accordance with Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue Taxation Code. This tax shall be in addition to any other taxes authorized by law, including any other existing or future state or local sales tax or retail transactions and use taxes. The tax shall be imposed as follows:

1. **Transactions Tax.** For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of 0.125% 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 Measure.
2. **Use Tax.** An excise tax is hereby imposed on the storage, use, or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this Measure for storage, use, or other consumption in said territory at the rate of 0.125% 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. Excess Taxes.** When contracting with the California Department of Tax and Fee Administration to administer the tax imposed by this Measure, it shall be the County's intent, and any agreement shall ensure, that the combined rate limit specified in Revenue and Taxation Code section 7251.1, as may be amended from time to time, is not exceeded in any district within the County that has imposed a transactions and use tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code in effect on or before the effective date of this Measure. The agreement shall include that appropriate steps are taken by the California Department of Tax and Fee Administration to ensure that the County tax imposed by this Measure, when aggregated with all other transactions and use taxes imposed pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code within that district, will (1) not cause the rate of the transactions and use tax within the district to exceed the combined rate limit; (2) not cause any person subject to the tax imposed by this Measure to pay more than the legally permissible combined rate; and (3) have no impact on the revenue received by each district within the County as the result of any transactions and use tax imposed by the district on or prior to the effective date of this Measure.
- B. Place of Sale.** For the purposes of this Measure, 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 CDTFA.
- C. Use of Proceeds.** Revenues from the tax shall be deposited into a special fund to be administered by KCSOS, and shall only be used for purposes as set forth in the Expenditure Plan (Exhibit A), as limited by this Measure.
- D. Contract with State.** Prior to the operative date of this Measure, the County shall contract with CDTFA to perform all functions incidental to the collection of the tax imposed by this Measure; provided, that if the County shall not have contracted with CDTFA 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.
- E. Tax Subject to Controlling Provisions of State Law.** As required by state law, and except as otherwise provided in this Measure and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, this Measure is subject to the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, with the County substituted for the state as the taxing agency, including but not limited to in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203 (as these sections may be

amended from time to time). Notwithstanding the foregoing, and as required by controlling state law, this 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 County 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 Measure.
 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 (as may be amended from time to time).
- F. 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 Measure.
- G. Exemptions and Inclusions.** Pursuant to the generally applicable requirements of state law:
1. There shall be excluded from the transactions and 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.
 2. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 - a. 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.

- b. Sales of property to be used outside the County which is shipped to a point outside the County, 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 County shall be satisfied:
 - i. 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 (as these sections may be amended from time to time) by registration to an out-of-County 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
 - ii. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 - c. 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 Measure.
 - d. 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 Measure.
 - e. For the purposes of subparagraphs (c) and (d) 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.
3. There are exempted from the use tax imposed by this Measure, the storage, use or other consumption in this County of tangible personal property:
- a. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax measure.
 - b. 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, as may be amended from time to time.

- c. 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 Measure.
 - d. 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 Measure.
 - e. For the purposes of subparagraphs (c) and (d) 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.
 - f. Except as provided in subparagraph (g), a retailer engaged in business in the County 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 County or participates within the County 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 County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.
 - g. "A retailer engaged in business in the County" shall 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 (as may be amended from time to time). 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 County.
 - h. "A retailer engaged in business in the County" 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 the Internal Revenue Code and the regulations thereunder (as may be amended from time to time).
4. Any person subject to use tax under this Measure 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.

H. Statutory Amendments Under Mandatory State Law. As required by state law, all amendments subsequent to the effective date of this Measure to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes 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 control this Measure, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Measure.

~~**I. 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 County, or against any officer of the State or the County, to prevent or enjoin the collection under this Measure, 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.~~

J. Termination Date. The authority to levy the tax imposed by this Measure shall continue until terminated by County voters.

K. Existing Tax. Nothing in this Measure is intended to modify, repeal, alter, or increase any existing taxes. The provisions of this Measure shall apply solely to the retail transactions and use tax adopted herein and not to the collection or administration of any existing taxes.

Section V. MANDATORY TAXPAYER SAFEGUARDS.

To ensure that the use of the proceeds of the tax imposed by this Measure is consistent with voter intent, the following mandatory taxpayer safeguards shall apply:

A. Independent Taxpayer Oversight Committee. An Independent Taxpayer Oversight Committee ("ITOC"), as specified in Exhibit B of this Measure, shall provide citizen review and ensure that all funds generated by this tax are spent in accordance with provisions of the Expenditure Plan and Measure. Exhibit B sets forth the specific terms and conditions for the ITOC and its role in supervising annual fiscal and periodic performance audits.

Section VI. ANNUAL APPROPRIATIONS LIMIT.

The appropriations limit of the County shall be increased by the anticipated amount of revenue generated by the tax to allow spending of the tax for the maximum period allowed by law.

Section VII. EFFECTIVE DATE AND OPERATIVE DATE OF TAX.

- A. Effective Date of Measure.** This Measure is considered adopted and effective upon the earliest date legally possible. Upon the effective date of this Measure, the County/KCSOS is directed to promptly take all appropriate actions needed to implement this Measure.
- B. Operative Date of Tax.** The retail transactions and use tax adopted by this Measure shall become operative on the first day of the first calendar quarter commencing more than 110 days after the adoption of the Measure, but in no event earlier than April 1, 2027.

Section VIII. IMPLEMENTATION OF THIS MEASURE.

Upon the effective date of this Measure, the County/KCSOS is directed to promptly take all appropriate actions needed to implement this Measure. KCSOS shall be responsible for overseeing and administering the implementation of the requirements of this Measure, including the Expenditure Plan.

Section IX. INTERPRETATION AND SEVERABILITY.

- A.** This Measure must be interpreted so as to be consistent with all federal and state laws, rules, and regulations. If any section, sub-section, sentence, clause, phrase, part or portion of this Measure is held to be invalid or unconstitutional by a final judgment of a court of competent jurisdiction, such decision does not affect the validity of the remaining portions of this Measure. The voters declare that this Measure, and each section, sub-section, sentence, clause, phrase, part or portion thereof, would have been adopted or passed irrespective of the fact that any one or more sections, sub-sections, sentences, clauses, phrases, part, or portion is found to be invalid. If any provision of this Measure is held invalid as applied to any person or circumstance, such invalidity does not affect any application of this Measure that can be given effect without the invalid application.
- B.** If any portion of this Measure is held by a court of competent jurisdiction to be invalid, we the People of Kern County indicate our strong desire that: (i) the County use its best efforts to sustain and re-enact that portion, and (ii) the County and/or KCSOS implement this Measure by taking all steps possible to cure any inadequacies or deficiencies identified by the court in a manner consistent with the express and implied intent of this Measure, including, to the extent permitted by law, adopting or reenacting any such portion in a manner consistent with this Measure.
- C.** This Measure must be broadly construed in order to achieve the purposes stated above. It is the intent of the voters that the provisions of this Measure be interpreted or implemented by the County and/or KCSOS and others in a manner that facilitates the purpose set forth in this Measure.

Section X. AMENDMENT.

Pursuant to California Elections Code Section 9125, this Measure may only be amended or repealed by a vote of the people, except as required by Section IV, subsection H herein or as otherwise legally required by law.

Section XI. LEGAL DEFENSE.

The purpose of this section is to ensure that the people's right of initiative cannot be improperly annulled by politicians who refuse to defend the will of the voters. Therefore, if this Measure is approved by the voters and thereafter subjected to a legal challenge which attempts to limit the scope or application of this Measure in any way, or alleges this Measure violates any state or federal law in whole or in part, the County shall faithfully and vigorously defend this Measure to the fullest extent possible on behalf of the people of the County.

Section XII. EXHIBIT LIST.

Exhibit A: California Living Museum Zoo Improvement and Conservation Expenditure Plan

Exhibit B: Independent Taxpayer Oversight Committee

EXHIBIT A

CALIFORNIA LIVING MUSEUM ZOO IMPROVEMENT AND CONSERVATION EXPENDITURE PLAN

I. Implementation Guidelines.

- A.** All revenues generated by California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the “Measure”) shall be deposited in a special fund to be expended solely for the purposes described in this Expenditure Plan.
- B.** Revenues shall be allocated by KCSOS as specified herein, with independent oversight provided by the Independent Taxpayer Oversight Committee (ITOC) pursuant to Exhibit B of the Measure.
- C.** No more than 2% of revenues generated by this measure may be expended annually for Administrative Expenses. For the purposes of this Expenditure Plan, “Administrative Expenses” means costs incurred for management, oversight, collection, audits, and related administrative functions. This includes administrative staffing needs, but does not include programmatic staffing needs as specified below. This shall also include expenses necessary to fund the ITOC pursuant to Exhibit B of the Measure.

II. Allocation of Revenues. After deduction of Administrative Expenses, as specified in Section I.C. of this Expenditure Plan, annual revenues shall be allocated as follows:

- A.** 40% to Animal Care, Health, and Habitat Improvements, including:
 - Meeting the basic needs of animals through engaging habitats, larger enclosures, exercise space, nutritious food, trained animal support staff, habitat maintenance staff, and appropriate heating and cooling.
 - Veterinary care facilities, nutrition centers, and rehabilitation services for injured or displaced wildlife, including updated and modernized enclosures, vehicles and equipment that contribute to providing the best possible animal welfare.
 - New construction and facility expansion to enhance animal welfare and animal rehabilitation.
 - Protection of animals from extreme heat and other environmental threats.
- B.** 25% to Education, Interpretation, Community Programs, and Career Training, including:
 - Hands-on learning opportunities for local schoolchildren, including field trips and school partnerships.
 - Career training and volunteer programs for students preparing for work in animal care, conservation, and science fields.
 - Development of new interpretive exhibits and expanded community education programs.
 - Building infrastructure to support educational efforts.
 - Education and outreach staff to enhance the education and training program offerings.

- Maintaining affordable entrance fees for guests and school groups.
- C. 20% to Infrastructure, Disaster Preparedness, and Visitor Amenities, including:**
- Repairs, maintenance, and upgrades to aging infrastructure, including roofs, plumbing, sewer, and electrical systems.
 - Upgrades to heating, cooling, and water systems to ensure animal health and safety.
 - Energy efficiency improvements and adoption of sustainable practices.
 - Improved wildfire and disaster preparedness to protect animals and facilities.
 - Visitor comfort and access enhancements, including but not limited to restrooms, shaded areas, grounds, native plants and accessibility features.
 - Long-term investments to infrastructure to reduce deferred maintenance.
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- D. 15% to Conservation, Research, and Species Protection, including:**
- Protection of California native animals and their habitats.
 - Conservation programs to protect threatened, endangered, and oiled wildlife.
 - Breeding, rehabilitation, and release programs.
 - Collaborative research partnerships to strengthen species protection.
 - Training for staff on conservation, research, and species protection.

EXHIBIT B

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

A. Purpose

The purpose of the Independent Taxpayer Oversight Committee ("ITOC") is to review the fiscal and program performance of the California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the "Measure") through an annual audit, to ensure that all tax funds are spent by KCSOS in accordance with all provisions of the voter-approved California Living Museum Zoo Improvement and Conservation Expenditure Plan and Measure. The ITOC's other mission is to provide positive, constructive advice to KCSOS on how to improve implementation of the California Living Museum Zoo Improvement and Conservation Expenditure Plan for the benefit of Kern County residents.

B. Authorization for the Independent Taxpayer Oversight Committee

In order ensure comprehensive oversight of the tax revenues generated by this Measure, voters hereby authorize the creation of the ITOC. The ITOC's authority and mandatory obligations are as follows:

1. **Required ITOC Oversight of Measure funds and Expenditure Plan.** The ITOC shall supervise regular audits to assess the fiscal and program performance of this Measure's tax program to ensure that all tax funds generated by this Measure are expended effectively and in accordance with the provisions of this Measure and Expenditure Plan. The ITOC shall also provide constructive advice to KCSOS on how to improve program implementation, and will study and report on other issues related to current or future administration of this Measure's tax funds.

The ITOC shall continue as long as funds from the tax approved by this Measure are being collected. KCSOS shall fully cooperate with and provide necessary financial and staff support to ensure that the ITOC effectively carries out its duties and obligations. The annual cost of the activities of ITOC pursuant to the Measure shall be derived from the two percent (2.0%) of annual sales tax funds authorized for Administrative Expenses.

2. **ITOC Membership and Selection Requirements.** The composition of the ITOC, eligibility for membership, service terms, the process for selecting and replacing members, and the provisions prohibiting conflicts of interest will be as set forth herein.
3. **Audit Requirement for Measure Funds and Tax Program.** The ITOC shall supervise annual fiscal audits and periodic performance audits of the Measure funds and tax program, which shall be performed in accordance with generally accepted auditing standards and

government auditing standards issued by the Comptroller General of the United States, as may be amended from time to time. Performance audits will assess program performance relative to standards to be adopted by KCSOS. KCSOS shall adopt program performance standards no later than April 1, 2027, and shall review said standards for currency at least every five years.

4. **Role of Financial and Performance Audits.** The ITOC shall under any and all competitive procurement rules applicable to KCSOS consult with KCSOS regarding the selection of a professional auditing firm to conduct the fiscal and performance audits of the receipt and expenditure of all Measure funds. The ITOC will report audit results—with a detailed listing of findings—to KCSOS and the public. The ITOC will recommend additional audits or program review that it believes will improve the financial operation and integrity of program implementation, while meeting all voter mandates. No professional audit firm will conduct more than ten (10) consecutive annual fiscal audits. KCSOS shall consider findings and recommendations from each annual audit at a publicly- noticed meeting. The annual audit report shall be made readily available to the public on the KCSOS website.

- C. **Selection of ITOC Members.** With the exception of the Board of Supervisors Representative, as described below, ITOC members shall be selected by KCSOS pursuant to an open selection process that actively advertises for potential members and selects ITOC members who are residents of Kern County. The Board of Supervisors Representative shall be selected by KCSOS from a pool of three nominees selected by the Supervisor representing the Kern County Supervisorial District in which the California Living Museum (CALM Zoo) is located.

The ITOC shall have a total of five (5) members. There shall be one ITOC member from each of the following categories, and each member shall possess the professional and/or community credentials for their respective category as specified below:

- **General Public/Community Representative (1)**
 - Demonstrated community involvement through volunteer service, neighborhood associations, or civic groups.
 - Familiarity with local issues and public concerns related to parks, wildlife, or cultural institutions.
 - Strong communication skills to represent community perspectives and relay information to the public.
- **Construction/Public finance/Budget Expert (1)**
 - Professional background in large-scale construction projects, municipal finance, budgeting, or public agency accounting.
 - Experience in auditing, fiscal oversight, or compliance with public fund regulations.
 - Understanding of state and local laws governing public expenditures, transparency, and procurement.
 - Ability to analyze complex financial statements and provide clear, public-friendly explanations.

- Recognized integrity and reputation for accountability in financial matters.
- **Board of Supervisors Representative (1)**
 - Serves as a designee of the Board of Supervisors, appointed from the candidates selected by the Supervisor representing the supervisorial district in which the California Living Museum (CALM Zoo) is located, per above.
 - Familiarity with countywide policy priorities and community development goals.
 - Experience balancing constituent needs with fiscal and regulatory responsibilities.
 - Capacity to ensure alignment between the zoo's governance and Kern County's broader public service mission.
- **K-12 Education Representative (1)**
 - Expertise in K-12 education.
 - Knowledge of partnerships between schools and cultural/scientific institutions.
 - Experience promoting STEM, environmental science, and career pathways for students.
 - Ability to connect zoo programming with educational outcomes and access for all students in the county.
- **Wildlife Expert/Zoologist (1)**
 - Advanced degree (or equivalent professional experience) in biology, zoology, Ecology, or wildlife management.
 - Demonstrated expertise in conservation, animal welfare, or habitat restoration.
 - Experience with zoo or aquarium associations (e.g., ZAA/AZA accreditation standards) preferred.
 - Track record of research, publications, or applied fieldwork in animal science.
 - Ability to advise on animal care, conservation programs, and ethical wildlife practices.

Additionally, the Chief of Staff of the Kern County Superintendent of Schools shall serve as an ex-officio non-voting member of the ITOC.

D. Terms and Conditions Imposed on ITOC Members. The following terms and conditions shall be imposed on ITOC members:

- Members shall serve staggered four-year terms. In no case shall any voting committee member serve more than eight years on the ITOC.
- Members shall serve without compensation, except they shall be reimbursed for authorized travel and other expenses directly related to the work of the ITOC.
- Voting members cannot be current local elected officials in the county or a full time or part time staff member of any County agency or department or any

public agency or department within Kern County.

- If and when vacancies on the ITOC occur on the part of voting ITOC members, KCSOS shall appoint an appropriate replacement within 90 days of the vacancy to fill the remainder of the term, unless the vacancy is in Board of Supervisors Representative position, in which case an appropriate replacement shall be nominated and appointed, per Section C, above, within 90 days of the vacancy to fill the remainder of the term.
- **Conflict of Interest Prohibition:** ITOC voting members are prohibited from acting in any commercial activity directly or indirectly involving beneficiaries of funds raised by the Measure, such as being a consultant or vendor to beneficiaries of funds raised by the Measure, during their tenure on the ITOC. ITOC voting members shall not have direct commercial interest or employment with any public or private entity that receives tax funds authorized by the Measure, with the exception of the Board of Supervisors Representative, who may be a Kern County employee, provided however, that such representative may not be a KCSOS employee.

EXHIBIT A

The People of Kern County do ordain as follows:

Section I. TITLE.

This initiative ordinance shall be known as the California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the “Measure”).

Section II. FINDINGS AND PURPOSE.

A. Findings.

1. The Kern County Board of Supervisors (the “Board”) is authorized to levy a retail transactions and use tax in the incorporated and unincorporated territory of Kern County pursuant to California Revenue and Taxation Code §§ 7251 et seq. Pursuant to applicable law, taxes proposed by initiative and adopted pursuant to this authority shall be effective if approved by a majority of electors voting on the Measure.
2. Accordingly, this Measure provides for the adoption of a retail transactions and use tax for purposes as specified herein of one-eighth of one percent (.125%) on the sale and/or use of all tangible personal property sold at retail in the incorporated and unincorporated territory of Kern County (the “County”) beginning April 1, 2027 (or as soon thereafter as allowed by law), and continuing until terminated by Kern County voters.
3. This one-eighth of one percent (.125%) retail transactions and use tax is statutorily dedicated to be used only for maintenance, improvement, and operation of the California Living Museum (“CALM Zoo”), a public entity operated under the auspices of the Kern County Superintendent of Schools (“KCSOS”), as specified herein, and cannot be used for other governmental purposes or programs. This Measure includes specific safeguards to ensure that revenues from the one-eighth of one percent (.125%) retail transactions and use tax are used only to fund the purposes and projects set forth herein.
4. Zoos provide a significant public benefit by attracting tourists, creating jobs, and providing County residents and school children with educational and recreational opportunities and a chance to connect with nature and wildlife. Zoos also serve a critical role in conservation efforts by protecting threatened and endangered wildlife.
5. CALM Zoo is a unique regional asset dedicated to the care and exhibition of California native wildlife, conservation education, and the preservation of threatened species. It is an accredited zoological facility that acts as both a wildlife rehabilitation center and zoo, and works hand in hand with the Kern County Superintendent of Schools to educate students and adults alike. Over 20,000 students visit CALM Zoo annually on school field trips, making CALM Zoo a critically important educational resource for school children in Kern County and beyond.
6. Maintaining modern, updated facilities is essential to a zoo’s ability to effectively and

responsibly serve both wildlife and zoo visitors.

7. As such, a dedicated local funding source is needed to fund CALM Zoo's critical needs for facility improvements, expanded habitats, enhanced visitor amenities, and strengthened education and conservation programs, and ensure CALM Zoo's continued role as an educational and cultural resource for future generations.
8. The Kern County Superintendent of Schools ("KCSOS"), a County officer/public agency pursuant to California Constitution Art. IX, § 3 and California Government Code § 24000, provides direct and regional support for school districts and educational programs in Kern County, including CALM Zoo, which is one of the only zoological facilities operated by a county office of education.
9. This Measure therefore raises funds, to be administered by KCSOS, that must be spent in accordance with the California Living Museum Zoo Improvement and Conservation Expenditure Plan ("Expenditure Plan") adopted herein. The Expenditure Plan identifies projects and programs that will facilitate maintenance and improvements at CALM Zoo in furtherance of KCOS' educational mission.
10. In addition to the Expenditure Plan, this Measure includes mandatory taxpayer safeguards, which are set forth in Section V/Exhibit B of this Measure, and include an Independent Taxpayer Oversight Committee ("ITOC") to supervise fiscal and performance audits regarding the use of the retail transactions and use tax revenues and to provide for independent review to ensure that all affected funds are spent in accordance with the provisions of the Expenditure Plan and Measure.
11. Pursuant to state law, the retail transactions and use tax adopted by this Measure is, to the greatest degree possible, fully consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, which will minimize the cost of collecting the retail transactions and use tax, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Measure. As such, the tax can be administered and collected by the California Department of Tax and Fee Administration ("CDTFA") in a manner that adapts itself as fully practicable to, and requires the least possible deviation from, the existing California statutory and administrative procedures followed by the CDTFA in administering and collecting the California State Sales and Use Taxes.

B. Purpose.

The purpose of this Measure is to fund, pursuant to the Expenditure Plan adopted by this Measure, maintenance, improvements, and operations of the California Living Museum (CALM Zoo) by adopting a one-eighth of one percent (0.125%) retail transactions and use tax in the incorporated and unincorporated areas of Kern County.

Section III. DEFINITIONS.

For the purposes of this Measure, the following terms shall be defined as follows:

“County” means the County of Kern.

“Expenditure Plan” means the California Living Museum Zoo Improvement and Conservation Expenditure Plan (attached hereto as Exhibit A and adopted as part of this Measure).

“KCSOS” means the Kern County Superintendent of Schools, a County officer/public agency pursuant to California Constitution Art. IX, § 3 and California Government Code § 24000.

“Measure” means this California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax.

“CALM Zoo” means the California Living Museum, a zoological program and facility operated under the auspices of KCSOS.

“CDTFA” means the California Department of Tax and Fee Administration.

Section IV. RETAIL TRANSACTIONS AND USE TAX.

A. Imposition of Retail Transactions and Use Tax.

Upon voter approval, a retail transactions and use tax to fund maintenance and improvement of California Living Museum (CALM Zoo) programs and facilities in Kern County (the “tax”) at the rate of one-eighth of one percent (0.125%) beginning April 1, 2027 (or as soon thereafter as allowed per law) and continuing until terminated by County voters, shall be imposed in the incorporated and unincorporated territory of the County of Kern. The tax shall be imposed by the County in accordance with Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue Taxation Code. This tax shall be in addition to any other taxes authorized by law, including any other existing or future state or local sales tax or retail transactions and use taxes. The tax shall be imposed as follows:

- 1. Transactions Tax.** For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of 0.125% 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 Measure.
- 2. Use Tax.** An excise tax is hereby imposed on the storage, use, or other consumption in the County of tangible personal property purchased from any retailer on and after the operative date of this Measure for storage, use, or other consumption in said territory at the rate of 0.125% 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. Excess Taxes.** When contracting with the California Department of Tax and Fee Administration to administer the tax imposed by this Measure, it shall be the County's intent, and any agreement shall ensure, that the combined rate limit specified in Revenue and Taxation Code section 7251.1, as may be amended from time to time, is not exceeded in any district within the County that has imposed a transactions and use tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code in effect on or before the effective date of this Measure. The agreement shall include that appropriate steps are taken by the California Department of Tax and Fee Administration to ensure that the County tax imposed by this Measure, when aggregated with all other transactions and use taxes imposed pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code within that district, will (1) not cause the rate of the transactions and use tax within the district to exceed the combined rate limit; (2) not cause any person subject to the tax imposed by this Measure to pay more than the legally permissible combined rate; and (3) have no impact on the revenue received by each district within the County as the result of any transactions and use tax imposed by the district on or prior to the effective date of this Measure.
- B. Place of Sale.** For the purposes of this Measure, 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 CDTFA.
- C. Use of Proceeds.** Revenues from the tax shall be deposited into a special fund to be administered by KCSOS, and shall only be used for purposes as set forth in the Expenditure Plan (Exhibit A), as limited by this Measure.
- D. Contract with State.** Prior to the operative date of this Measure, the County shall contract with CDTFA to perform all functions incidental to the collection of the tax imposed by this Measure; provided, that if the County shall not have contracted with CDTFA 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.
- E. Tax Subject to Controlling Provisions of State Law.** As required by state law, and except as otherwise provided in this Measure and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, this Measure is subject to the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, with the County substituted for the state as the taxing agency, including but not limited to in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203 (as these sections may be

amended from time to time). Notwithstanding the foregoing, and as required by controlling state law, this 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 County 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 Measure.
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 (as may be amended from time to time).

F. 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 Measure.

G. Exemptions and Inclusions. Pursuant to the generally applicable requirements of state law:

1. There shall be excluded from the transactions and 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.
2. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 - a. 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.

- b. Sales of property to be used outside the County which is shipped to a point outside the County, 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 County shall be satisfied:
 - i. 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 (as these sections may be amended from time to time) by registration to an out-of-County 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
 - ii. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 - c. 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 Measure.
 - d. 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 Measure.
 - e. For the purposes of subparagraphs (c) and (d) 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.
3. There are exempted from the use tax imposed by this Measure, the storage, use or other consumption in this County of tangible personal property:
- a. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax measure.
 - b. 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, as may be amended from time to time.

- c. 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 Measure.
 - d. 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 Measure.
 - e. For the purposes of subparagraphs (c) and (d) 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.
 - f. Except as provided in subparagraph (g), a retailer engaged in business in the County 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 County or participates within the County 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 County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.
 - g. "A retailer engaged in business in the County" shall 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 (as may be amended from time to time). 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 County.
 - h. "A retailer engaged in business in the County" 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 the Internal Revenue Code and the regulations thereunder (as may be amended from time to time).
4. Any person subject to use tax under this Measure 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.

H. Statutory Amendments Under Mandatory State Law. As required by state law, all amendments subsequent to the effective date of this Measure to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes 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 control this Measure, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Measure.

I. 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 County, or against any officer of the State or the County, to prevent or enjoin the collection under this Measure, 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.

J. Termination Date. The authority to levy the tax imposed by this Measure shall continue until terminated by County voters.

K. Existing Tax. Nothing in this Measure is intended to modify, repeal, alter, or increase any existing taxes. The provisions of this Measure shall apply solely to the retail transactions and use tax adopted herein and not to the collection or administration of any existing taxes.

Section V. MANDATORY TAXPAYER SAFEGUARDS.

To ensure that the use of the proceeds of the tax imposed by this Measure is consistent with voter intent, the following mandatory taxpayer safeguards shall apply:

A. Independent Taxpayer Oversight Committee. An Independent Taxpayer Oversight Committee ("ITOC"), as specified in Exhibit B of this Measure, shall provide citizen review and ensure that all funds generated by this tax are spent in accordance with provisions of the Expenditure Plan and Measure. Exhibit B sets forth the specific terms and conditions for the ITOC and its role in supervising annual fiscal and periodic performance audits.

Section VI. ANNUAL APPROPRIATIONS LIMIT.

The appropriations limit of the County shall be increased by the anticipated amount of revenue generated by the tax to allow spending of the tax for the maximum period allowed by law.

Section VII. EFFECTIVE DATE AND OPERATIVE DATE OF TAX.

- A. Effective Date of Measure.** This Measure is considered adopted and effective upon the earliest date legally possible. Upon the effective date of this Measure, the County/KCSOS is directed to promptly take all appropriate actions needed to implement this Measure.
- B. Operative Date of Tax.** The retail transactions and use tax adopted by this Measure shall become operative on the first day of the first calendar quarter commencing more than 110 days after the adoption of the Measure, but in no event earlier than April 1, 2027.

Section VIII. IMPLEMENTATION OF THIS MEASURE.

Upon the effective date of this Measure, the County/KCSOS is directed to promptly take all appropriate actions needed to implement this Measure. KCSOS shall be responsible for overseeing and administering the implementation of the requirements of this Measure, including the Expenditure Plan.

Section IX. INTERPRETATION AND SEVERABILITY.

- A.** This Measure must be interpreted so as to be consistent with all federal and state laws, rules, and regulations. If any section, sub-section, sentence, clause, phrase, part or portion of this Measure is held to be invalid or unconstitutional by a final judgment of a court of competent jurisdiction, such decision does not affect the validity of the remaining portions of this Measure. The voters declare that this Measure, and each section, sub-section, sentence, clause, phrase, part or portion thereof, would have been adopted or passed irrespective of the fact that any one or more sections, sub-sections, sentences, clauses, phrases, part, or portion is found to be invalid. If any provision of this Measure is held invalid as applied to any person or circumstance, such invalidity does not affect any application of this Measure that can be given effect without the invalid application.
- B.** If any portion of this Measure is held by a court of competent jurisdiction to be invalid, we the People of Kern County indicate our strong desire that: (i) the County use its best efforts to sustain and re-enact that portion, and (ii) the County and/or KCSOS implement this Measure by taking all steps possible to cure any inadequacies or deficiencies identified by the court in a manner consistent with the express and implied intent of this Measure, including, to the extent permitted by law, adopting or reenacting any such portion in a manner consistent with this Measure.
- C.** This Measure must be broadly construed in order to achieve the purposes stated above. It is the intent of the voters that the provisions of this Measure be interpreted or implemented by the County and/or KCSOS and others in a manner that facilitates the purpose set forth in this Measure.

Section X. AMENDMENT.

Pursuant to California Elections Code Section 9125, this Measure may only be amended or repealed by a vote of the people, except as required by Section IV, subsection H herein or as otherwise legally required by law.

Section XI. LEGAL DEFENSE.

The purpose of this section is to ensure that the people's right of initiative cannot be improperly annulled by politicians who refuse to defend the will of the voters. Therefore, if this Measure is approved by the voters and thereafter subjected to a legal challenge which attempts to limit the scope or application of this Measure in any way, or alleges this Measure violates any state or federal law in whole or in part, the County shall faithfully and vigorously defend this Measure to the fullest extent possible on behalf of the people of the County.

Section XII. EXHIBIT LIST.

Exhibit A: California Living Museum Zoo Improvement and Conservation Expenditure Plan

Exhibit B: Independent Taxpayer Oversight Committee

EXHIBIT A

CALIFORNIA LIVING MUSEUM ZOO IMPROVEMENT AND CONSERVATION EXPENDITURE PLAN

I. Implementation Guidelines.

- A.** All revenues generated by California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the “Measure”) shall be deposited in a special fund to be expended solely for the purposes described in this Expenditure Plan.
- B.** Revenues shall be allocated by KCSOS as specified herein, with independent oversight provided by the Independent Taxpayer Oversight Committee (ITOC) pursuant to Exhibit B of the Measure.
- C.** No more than 2% of revenues generated by this measure may be expended annually for Administrative Expenses. For the purposes of this Expenditure Plan, “Administrative Expenses” means costs incurred for management, oversight, collection, audits, and related administrative functions. This includes administrative staffing needs, but does not include programmatic staffing needs as specified below. This shall also include expenses necessary to fund the ITOC pursuant to Exhibit B of the Measure.

II. Allocation of Revenues. After deduction of Administrative Expenses, as specified in Section I.C. of this Expenditure Plan, annual revenues shall be allocated as follows:

- A.** 40% to Animal Care, Health, and Habitat Improvements, including:
 - Meeting the basic needs of animals through engaging habitats, larger enclosures, exercise space, nutritious food, trained animal support staff, habitat maintenance staff, and appropriate heating and cooling.
 - Veterinary care facilities, nutrition centers, and rehabilitation services for injured or displaced wildlife, including updated and modernized enclosures, vehicles and equipment that contribute to providing the best possible animal welfare.
 - New construction and facility expansion to enhance animal welfare and animal rehabilitation.
 - Protection of animals from extreme heat and other environmental threats.
- B.** 25% to Education, Interpretation, Community Programs, and Career Training, including:
 - Hands-on learning opportunities for local schoolchildren, including field trips and school partnerships.
 - Career training and volunteer programs for students preparing for work in animal care, conservation, and science fields.
 - Development of new interpretive exhibits and expanded community education programs.
 - Building infrastructure to support educational efforts.
 - Education and outreach staff to enhance the education and training program offerings.

- Maintaining affordable entrance fees for guests and school groups.
- C. 20% to Infrastructure, Disaster Preparedness, and Visitor Amenities, including:**
- Repairs, maintenance, and upgrades to aging infrastructure, including roofs, plumbing, sewer, and electrical systems.
 - Upgrades to heating, cooling, and water systems to ensure animal health and safety.
 - Energy efficiency improvements and adoption of sustainable practices.
 - Improved wildfire and disaster preparedness to protect animals and facilities.
 - Visitor comfort and access enhancements, including but not limited to restrooms, shaded areas, grounds, native plants and accessibility features.
 - Long-term investments to infrastructure to reduce deferred maintenance.
- D. 15% to Conservation, Research, and Species Protection, including:**
- Protection of California native animals and their habitats.
 - Conservation programs to protect threatened, endangered, and oiled wildlife.
 - Breeding, rehabilitation, and release programs.
 - Collaborative research partnerships to strengthen species protection.
 - Training for staff on conservation, research, and species protection.

EXHIBIT B

INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

A. Purpose

The purpose of the Independent Taxpayer Oversight Committee ("ITOC") is to review the fiscal and program performance of the California Living Museum Zoo Improvement and Conservation Act of 2026—Retail Transactions and Use Tax (the "Measure") through an annual audit, to ensure that all tax funds are spent by KCSOS in accordance with all provisions of the voter-approved California Living Museum Zoo Improvement and Conservation Expenditure Plan and Measure. The ITOC's other mission is to provide positive, constructive advice to KCSOS on how to improve implementation of the California Living Museum Zoo Improvement and Conservation Expenditure Plan for the benefit of Kern County residents.

B. Authorization for the Independent Taxpayer Oversight Committee

In order ensure comprehensive oversight of the tax revenues generated by this Measure, voters hereby authorize the creation of the ITOC. The ITOC's authority and mandatory obligations are as follows:

1. **Required ITOC Oversight of Measure funds and Expenditure Plan.** The ITOC shall supervise regular audits to assess the fiscal and program performance of this Measure's tax program to ensure that all tax funds generated by this Measure are expended effectively and in accordance with the provisions of this Measure and Expenditure Plan. The ITOC shall also provide constructive advice to KCSOS on how to improve program implementation, and will study and report on other issues related to current or future administration of this Measure's tax funds.

The ITOC shall continue as long as funds from the tax approved by this Measure are being collected. KCSOS shall fully cooperate with and provide necessary financial and staff support to ensure that the ITOC effectively carries out its duties and obligations. The annual cost of the activities of ITOC pursuant to the Measure shall be derived from the two percent (2.0%) of annual sales tax funds authorized for Administrative Expenses.

2. **ITOC Membership and Selection Requirements.** The composition of the ITOC, eligibility for membership, service terms, the process for selecting and replacing members, and the provisions prohibiting conflicts of interest will be as set forth herein.
3. **Audit Requirement for Measure Funds and Tax Program.** The ITOC shall supervise annual fiscal audits and periodic performance audits of the Measure funds and tax program, which shall be performed in accordance with generally accepted auditing standards and

government auditing standards issued by the Comptroller General of the United States, as may be amended from time to time. Performance audits will assess program performance relative to standards to be adopted by KCSOS. KCSOS shall adopt program performance standards no later than April 1, 2027, and shall review said standards for currency at least every five years.

4. **Role of Financial and Performance Audits.** The ITOC shall under any and all competitive procurement rules applicable to KCSOS consult with KCSOS regarding the selection of a professional auditing firm to conduct the fiscal and performance audits of the receipt and expenditure of all Measure funds. The ITOC will report audit results—with a detailed listing of findings—to KCSOS and the public. The ITOC will recommend additional audits or program review that it believes will improve the financial operation and integrity of program implementation, while meeting all voter mandates. No professional audit firm will conduct more than ten (10) consecutive annual fiscal audits. KCSOS shall consider findings and recommendations from each annual audit at a publicly- noticed meeting. The annual audit report shall be made readily available to the public on the KCSOS website.

- C. **Selection of ITOC Members.** With the exception of the Board of Supervisors Representative, as described below, ITOC members shall be selected by KCSOS pursuant to an open selection process that actively advertises for potential members and selects ITOC members who are residents of Kern County. The Board of Supervisors Representative shall be selected by KCSOS from a pool of three nominees selected by the Supervisor representing the Kern County Supervisorial District in which the California Living Museum (CALM Zoo) is located.

The ITOC shall have a total of five (5) members. There shall be one ITOC member from each of the following categories, and each member shall possess the professional and/or community credentials for their respective category as specified below:

- **General Public/Community Representative (1)**
 - Demonstrated community involvement through volunteer service, neighborhood associations, or civic groups.
 - Familiarity with local issues and public concerns related to parks, wildlife, or cultural institutions.
 - Strong communication skills to represent community perspectives and relay information to the public.
- **Construction/Public finance/Budget Expert (1)**
 - Professional background in large-scale construction projects, municipal finance, budgeting, or public agency accounting.
 - Experience in auditing, fiscal oversight, or compliance with public fund regulations.
 - Understanding of state and local laws governing public expenditures, transparency, and procurement.
 - Ability to analyze complex financial statements and provide clear, public-friendly explanations.

- Recognized integrity and reputation for accountability in financial matters.
- **Board of Supervisors Representative (1)**
 - Serves as a designee of the Board of Supervisors, appointed from the candidates selected by the Supervisor representing the supervisorial district in which the California Living Museum (CALM Zoo) is located, per above.
 - Familiarity with countywide policy priorities and community development goals.
 - Experience balancing constituent needs with fiscal and regulatory responsibilities.
 - Capacity to ensure alignment between the zoo's governance and Kern County's broader public service mission.
- **K-12 Education Representative (1)**
 - Expertise in K-12 education.
 - Knowledge of partnerships between schools and cultural/scientific institutions.
 - Experience promoting STEM, environmental science, and career pathways for students.
 - Ability to connect zoo programming with educational outcomes and access for all students in the county.
- **Wildlife Expert/Zoologist (1)**
 - Advanced degree (or equivalent professional experience) in biology, zoology, Ecology, or wildlife management.
 - Demonstrated expertise in conservation, animal welfare, or habitat restoration.
 - Experience with zoo or aquarium associations (e.g., ZAA/AZA accreditation standards) preferred.
 - Track record of research, publications, or applied fieldwork in animal science.
 - Ability to advise on animal care, conservation programs, and ethical wildlife practices.

Additionally, the Chief of Staff of the Kern County Superintendent of Schools shall serve as an ex-officio non-voting member of the ITOC.

D. Terms and Conditions Imposed on ITOC Members. The following terms and conditions shall be imposed on ITOC members:

- Members shall serve staggered four-year terms. In no case shall any voting committee member serve more than eight years on the ITOC.
- Members shall serve without compensation, except they shall be reimbursed for authorized travel and other expenses directly related to the work of the ITOC.
- Voting members cannot be current local elected officials in the county or a full time or part time staff member of any County agency or department or any

public agency or department within Kern County.

- If and when vacancies on the ITOC occur on the part of voting ITOC members, KCSOS shall appoint an appropriate replacement within 90 days of the vacancy to fill the remainder of the term, unless the vacancy is in Board of Supervisors Representative position, in which case an appropriate replacement shall be nominated and appointed, per Section C, above, within 90 days of the vacancy to fill the remainder of the term.
- **Conflict of Interest Prohibition:** ITOC voting members are prohibited from acting in any commercial activity directly or indirectly involving beneficiaries of funds raised by the Measure, such as being a consultant or vendor to beneficiaries of funds raised by the Measure, during their tenure on the ITOC. ITOC voting members shall not have direct commercial interest or employment with any public or private entity that receives tax funds authorized by the Measure, with the exception of the Board of Supervisors Representative, who may be a Kern County employee, provided however, that such representative may not be a KCSOS employee.