

New Reporting and Publication Requirements for Local Agencies Regarding Tax Revenue Sharing Agreements

Beginning January 1, 2025, Revenue and Taxation Code section 7213 requires each California city and county (local agency) to report annually on all sales and use tax revenue sharing agreements from the previous fiscal year. Local agencies must report all agreements involving the direct or indirect payment, transfer, diversion, or rebate of Bradley-Burns Uniform Local Sales and Use Tax revenue.

A local agency with tax revenue sharing agreements must report the following for each agreement that resulted in rebated sales and use tax revenue during the immediately preceding fiscal year:

Agreement #1

FLYERS, LLC

- The name or names of parties to the agreement
 - Flyers, LLC
- The date the agreement was originally executed
 - July 22, 1985
- The date the agreement terminated or will terminate, absent any renewal
 - July 21, 2035
- The total dollar amount of rebated sales and use tax revenues received by each party on or after the date of execution of the agreement through June 30 of the fiscal year immediately preceding the report date
 - Retention policy is 7 years. Total rebated since July 1, 2017 is \$14,718,485.08
- The total dollar amount of rebated sales and use tax revenues received by each party to the agreement during the fiscal year immediately preceding the date of the report
 - FY 2023-24 Total: \$2,238,751.44
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by each party to the agreement
 - 46% of local sales tax received by the City
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by any other person who is not a party to the agreement
 - 0%

Agreement #2

MILTENYI BIOTEC, INC

- The name or names of parties to the agreement
 - Miltenyi Biotec, Inc
- The date the agreement was originally executed
 - July 26, 2023
- The date the agreement terminated or will terminate, absent any renewal
 - July 26, 2043
- The total dollar amount of rebated sales and use tax revenues received by each party on or after the date of execution of the agreement through June 30 of the fiscal year immediately preceding the report date
 - Total rebated since July 26, 2023 is \$17,387.00
- The total dollar amount of rebated sales and use tax revenues received by each party to the agreement during the fiscal year immediately preceding the date of the report

FY 2023-24 REPORT – Sales Tax Rebate Agreements – City of Auburn

- FY 2023-24 Total: \$17,387.00
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by each party to the agreement
 - 50% of the increase in sales tax attributable to Miltenyi's retail sales received by the City as compared to the same quarter in the previous year.
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by any other person who is not a party to the agreement
 - 0%