

EXTERNAL EMAIL - This email was sent by a person from outside your organization. Exercise caution when clicking links, opening attachments or taking further action, before validating its authenticity.

Secured by Check Point

From: rfink@impulse.net
To: [Haddon, Stacey](#)
Subject: Public comment Item #10 on the January 20th City Council agenda.
Sent: 1/18/2026 10:22:44 AM

Pleas consider the following comments on Item#10, Temporary Transactions and Use Tax for the Purpose of Repair and Maintenance of City Streets.

The positive aspect of this proposal is that all users of our streets living within the city limits would pay the tax and that the revenue generated is for a very specific purpose. I like the idea of knowing exactly what my taxes are being used for.

But there appears to be potential leakage of tax revenue based on Ordinance No. 1741(26), Paragraph 3.56.110, Exemptions and Exclusions, items C6: “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.”; and C7: “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.”

Does this mean that someone purchasing a new vehicle, appliances, or building supplies for a home renovation who does not live within the city limits, but in the unincorporated area adjacent to the City of Lompoc does not have to pay this tax? Considering that they probably use our city streets frequently it seems only fair that they pay for the upkeep of those streets.

This seems to make collecting the tax complicated for business owners since they would have to determine where each customer lives for every sale of tangible property.

Ron Fink
Resident, City of Lompoc