

The Record · Special Report

Burbank's 11 Percent Sales Tax: Overtaxed, One Half-Cent at a Time

How the sales tax in Burbank climbed from 4 cents to 11 cents on the dollar, and where every cent goes

Burbank Republican Party · October 2, 2026

On October 1, the sales tax in Burbank rose to 11 percent: \$11 on every \$100 you spend. In 1996 it was \$8.25. The statewide rate is exactly what it was then, 7.25 percent. Every cent added since came from countywide and city measures, passed a half-cent or so at a time. Three of them were sold with an end date. Two of those three have already been extended with none.

How did we get here?

One half-cent at a time. That is the short answer, and the public record proves it. On Thursday, October 1, 2026, the sales tax in Burbank went from 10.5 percent to 11 percent. Eleven cents on every taxable dollar is not one tax. It is thirteen separate slices, stacked up by the State of California, Los Angeles County, the county's transportation agency and the City of Burbank.

Our chairman asked a simple question: how did we get here? Our team went to the primary records to answer it: the State's own rate tables going back to 1933, the text of every measure, and the certified vote counts. Every number below comes from those documents, and every document is on this page. Where a number is ours and not the government's, we say so. Where something could not be established, we say that too.

Eleven cents, thirteen slices

Here is the rate you now pay in Burbank, split by who set each piece, next to the rate you paid in 1996. Both bars are drawn to the same scale.

Exhibit A · Sales tax on every dollar spent in Burbank

The State's share has not grown since 1996. The local add-ons have.

1996 **8.25 cents**



Today, since October 1, 2026 **11 cents**



☐ State of California: 7.25¢ then and now ☐ Los Angeles County measures: 1¢ then, 3¢ now

☐ City of Burbank, Measure P: none then, 3/4¢ now

And here is where each slice of an \$11 tax bill on a \$100 purchase actually goes, as the California Department of Tax and Fee Administration and the measures themselves describe it.

Slice	Rate	On \$100	Where it goes
The statewide rate, the same everywhere in California			
State General Fund	3.9375%	\$3.94	The State's own budget in Sacramento
Local Revenue Fund 2011	1.0625%	\$1.06	Counties, for public safety, mental health and social services programs the State shifted to them in 2011
Local Revenue Fund, 1991	0.50%	\$0.50	Counties, for health and social services programs the State shifted to them in 1991
Local Public Safety Fund	0.50%	\$0.50	Local criminal justice, under Proposition 172 of 1993
Bradley-Burns local tax	1.00%	\$1.00	The City of Burbank's general operations
County transportation	0.25%	\$0.25	Los Angeles County transportation funds
Statewide rate	7.25%	\$7.25	
Los Angeles County add-ons			
Proposition A, 1980	0.50%	\$0.50	Metro, the county's transportation agency: public transit
Proposition C, 1990	0.50%	\$0.50	Metro: transit and transit-related highway work
Measure R, 2008	0.50%	\$0.50	Metro: rail, highways, buses
Measure M, 2016	0.50%	\$0.50	Metro: transit, highways, local streets
Measure A, 2024	0.50%	\$0.50	Homelessness services and affordable housing
Measure ER, 2026	0.50%	\$0.50	The County's general fund
County add-ons	3.00%	\$3.00	
City of Burbank add-on			
Measure P, 2018	0.75%	\$0.75	The City of Burbank's general fund
Total in Burbank	11.00%	\$11.00	

Dollar amounts are rounded to the cent. The State General Fund slice combines two pieces of state law, 3.6875 percent and 0.25 percent.

Seven of those thirteen slices are local add-ons, voted on top of the statewide rate. Together they come to 3.75 cents on the dollar. That is more than half of the entire statewide rate, piled on top of it. Of the \$11, Burbank City Hall's own general operations get \$1.75: the 1 percent local tax plus Measure P.

It started with a half-cent in 1980

From 1962, when every county in California had adopted the State's uniform local tax, until 1982, what you paid in Burbank was simply the statewide rate: 4 percent in 1962, 5 percent from 1967, 6 percent from 1974. Then came the first Los Angeles County add-on.

In November 1980, 54.2 percent of county voters approved Proposition A, a half-cent for public transit. Opponents argued that Proposition 13 required a two-thirds vote for a tax like this, and then State Attorney General George Deukmejian agreed with them. On April 30, 1982, the California Supreme Court ruled 5 to 1 that the two-thirds rule did not apply. Collection began July 1, 1982, and the rate in the county went from 6 cents to 6.5 cents on the dollar.

The first county add-on went in with 54.2 percent of the vote. The pattern has held ever since.

A second transit half-cent, Proposition C, followed in November 1990 and took effect April 1, 1991. Three and a half months later, on July 15, 1991, the State raised its own rate, and Burbank landed at 8.25 percent. That is where it sat for most of the next 18 years, including 1996.

Los Angeles County's 3 cents

Today there are six countywide half-cents. Four belong to Metro, the Los Angeles County Metropolitan Transportation Authority. One pays for homelessness programs. The newest goes to the County's general fund.

Measure	Rate	Took effect	What it pays for	Ends
Proposition A November 1980	0.50%	July 1, 1982	Public transit: 25 percent returned to cities and the county for local transit, 35 percent rail, 40 percent at Metro's discretion	No end date
Proposition C November 1990	0.50%	April 1, 1991	Transit: 40 percent discretionary, 25 percent transit-related highway work, 20 percent to cities and the county, 10 percent commuter rail and park-and-ride, 5 percent security	No end date
Measure R November 2008	0.50%	July 1, 2009	35 percent new rail and rapid bus lines, 20 percent highways, 20 percent bus operations, 15 percent to cities and the county, 10 percent other rail	June 30, 2039, then continued by Measure M
Measure M November 2016	0.50%	July 1, 2017	Transit, highways, local streets and sidewalks, fares. Rises to 1 percent on July 1, 2039	No end date
Measure H March 2017	0.25%	October 1, 2017	Homelessness services. Sold for ten years; repealed and replaced by Measure A	Ended March 31, 2025
Measure A November 2024	0.50%	April 1, 2025	60 percent homelessness services, 35.75 percent the county's affordable housing agency, 3 percent local housing production, 1.25 percent accountability and data	No end date
Measure ER June 2026	0.50%	October 1, 2026	The County's general fund, for any County purpose	October 1, 2031
Countywide today	3.00%			

Burbank's three-quarters of a cent

Measure P is the only sales tax the City of Burbank adds on top of the county rate. On November 6, 2018, Burbank voters approved it 24,567 to 15,190, or 61.79 percent. It took effect April 1, 2019, and moved Burbank from 9.5 percent to 10.25 percent. The ballot promised fire, police and 9-1-1 service, street repair and other city services, about \$20 million a year, “until ended by voters.”

Measure P is a general tax, so the money goes into the City's general fund. The City's independent accountants reported that in the fiscal year ending June 30, 2025, half of Measure P's revenue was recorded to the City's infrastructure fund.

The newest half-cent: Measure ER

The increase that took effect this week is Los Angeles County's Measure ER, the “Essential Services Restoration Act.” Here is the record:

- **Who put it on the ballot:** the Los Angeles County Board of Supervisors, by resolution on February 10, 2026, on a motion by Supervisors Holly J. Mitchell and Hilda L. Solis. The registrar's official ballot listing named Supervisor Kathryn Barger among its opponents.
- **The vote:** June 2, 2026. Certified result: 1,013,747 yes and 987,977 no, or 50.64 percent. The margin was 25,770 votes out of more than two million.
- **Where the money goes:** the County's general fund. The ordinance says it is “enacted solely for general governmental purposes for the County and not for specific purposes.” The Board adopted a spending plan aimed at health care, public health and human services after federal cuts to Medi-Cal and food aid. But the County's own fact sheet says the plan is “subject to the County's annual budgeting process,” and that “The Board of Supervisors ultimately decides how general fund dollars are allocated.” The County estimates about \$1 billion a year.
- **Why a bare majority was enough:** under the California Constitution, a local special tax needs a two-thirds vote, but a general tax needs only a majority. Measure ER was written as a general tax. It passed with 50.64 percent.
- **It needed Sacramento's help:** the County's fact sheet said the tax would push the combined rate in some cities past the State's legal ceiling, so the Legislature had to approve it. Assembly Bill 1768, in effect June 1, 2026, did.
- **When it ends:** the ordinance says the authority to levy it “shall terminate on October 1, 2031.”

"Temporary" has a track record here

Three of the county taxes in this story were sold with an end date. Here is what became of them, in the words printed on the ballot.

- **Measure R, 2008:** "Shall Los Angeles County's sales tax increase one-half cent *for 30 years?*" Eight years later, Measure M asked voters to "continue the existing ½ ¢ traffic relief tax *until voters decide to end it.*" Under Measure M, its own rate doubles to 1 percent on July 1, 2039, the day Measure R ends. The 30-year half-cent does not go away. It changes names.
- **Measure H, 2017:** "a 1/4 cent sales tax *for ten years.*" It was due to run until 2027. In 2024, Measure A asked voters to repeal it and replace it "with a 1/2 cent sales tax ... *until voters decide to end it.*" A ten-year quarter-cent became a permanent half-cent, two and a half years early.
- **Measure ER, 2026:** "a 1/2 percent (0.5%) general sales tax *for 5 years.*" Scheduled to end October 1, 2031.

In fairness, the State has raised its own rate for a few years at a time and then let it fall back: by a full cent from April 2009 to June 2011, and by a quarter-cent from January 2013 through December 2016. The county's two earlier temporary taxes are a different story. Both were extended with no end date before they ran out.

Our team believes a five-year tax should last five years. We intend to hold the County to October 1, 2031.

Was it really half as much 30 years ago?

Our chairman asked whether the sales tax in Burbank was about half as much 30 years ago. We checked, and the honest answer is no, not 30 years ago. Here is every change to the rate in Burbank since 1962.

Date	Burbank rate	What changed
January 1, 1962	4.00%	Statewide rate: 3 percent state plus the 1 percent local tax
August 1, 1967	5.00%	Statewide rate raised to 5 percent
July 1, 1973	6.00%	Statewide rate raised to 6 percent
October 1, 1973	5.00%	Statewide rate cut to 5 percent for six months
April 1, 1974	6.00%	Statewide rate back to 6 percent
July 1, 1982	6.50%	Proposition A, the first county add-on
December 1, 1989	6.75%	Statewide rate raised to 6.25 percent
January 1, 1991	6.50%	Statewide rate back to 6 percent
April 1, 1991	7.00%	Proposition C
July 15, 1991	8.25%	Statewide rate raised to 7.25 percent
1996	8.25%	No change. Thirty years ago.
January 1, 2001	8.00%	Statewide rate cut to 7 percent for one year

Date	Burbank rate	What changed
January 1, 2002	8.25%	Statewide rate back to 7.25 percent
April 1, 2009	9.25%	Statewide rate raised to 8.25 percent
July 1, 2009	9.75%	Measure R
July 1, 2011	8.75%	Statewide rate back to 7.25 percent
January 1, 2013	9.00%	Statewide rate raised to 7.5 percent
January 1, 2017	8.75%	Statewide rate back to 7.25 percent
July 1, 2017	9.25%	Measure M
October 1, 2017	9.50%	Measure H, a ten-year quarter-cent
April 1, 2019	10.25%	Measure P, the City of Burbank's add-on
April 1, 2025	10.50%	Measure A replaces Measure H: a half-cent in place of a quarter-cent
October 1, 2026	11.00%	Measure ER

In 1996 the rate was 8.25 percent. That is three-quarters of today's rate, not half. To find a rate half of today's or less, you have to go back more than half a century. The last time was March 1974, when it was 5 percent.

But look at the part of the pie that is set locally. In 1996, the county add-ons came to 1 cent on the dollar, about one-eighth of the rate. Today the county and city add-ons come to 3.75 cents, more than a third of the rate. The statewide rate did not move. The local slice nearly quadrupled.

Same 7.25 cents for the State. Nearly four times as much on top of it.

Over the legal ceiling

State law caps the combined local add-ons in any county at 2 percent. Burbank's add-ons total 3.75 percent. That is possible only because Sacramento keeps writing exceptions. Two of them are recent: Assembly Bill 1679 in 2023, which let the County exceed the cap for Measure A, and Assembly Bill 1768 in 2026, which let it do the same for Measure ER.

How Burbank compares

The State lists 483 cities on its rate table for October 1, 2026. At 11 percent, Burbank charges more than 427 of them. Only 19 charge more, and every one of those 19 is in Los Angeles County. The typical California city charges 8.75 percent. In San Diego, Irvine and Anaheim it is 7.75 percent. In the City of Los Angeles, which has no city sales tax of its own, it is 10.25 percent.

11.00%

Burbank, tied with Glendale
and Pasadena

10.25%

City of Los Angeles

8.75%

The typical (median)
California city

7.75%

San Diego, Irvine and
Anaheim

How we counted: Burbank's rate before 2013 is the statewide rate plus each county tax in effect on that date; the 1996 share (1 of 8.25 cents) and today's (3.75 of 11) are local add-ons divided by the total rate; the comparison counts every city on the State's October 1, 2026 table.

What remains unestablished

- How much Measure ER will actually collect. The County estimates about \$1 billion a year; collections began October 1 and none have been reported yet.
- Whether the County will spend Measure ER as its spending plan describes. As a general tax, the money is the Board of Supervisors' to allocate each budget year.
- How many dollars each slice collects from purchases in Burbank alone. None of the documents we reviewed break that out.
- Rates before 2013. The State's published city-by-city rate tables begin in 2013. Earlier Burbank figures are our arithmetic from the State's statewide rate history and the start dates of each county tax, checked against State Board of Equalization publications from 1994 and 2000 and a 1982 transit district newsletter. We did not find a rate table printed in 1996 itself.

Where our team stands

- **Burbank is overtaxed.** Eleven cents on the dollar is higher than nearly nine in ten California cities charge. That is our team's position, and the State's own table backs it up.
- **"Just a half-cent" adds up.** Six county half-cents and a three-quarter-cent city tax now come to 3.75 cents on every dollar, more than half of the entire statewide rate. Each one went on the ballot as a fraction of a cent.
- **Temporary should mean temporary.** Two of the county's three temporary sales taxes have already been extended with no end date. Measure ER's own ordinance ends it on October 1, 2031. Our team will hold the County to that date.
- **Read the ballot question.** Every county and city slice in this story was approved by voters, the newest by 50.64 percent. The words "for 5 years" and "until voters decide to end it" are printed right there. They matter.

By the numbers

The same 7.25 cents for the State. Nearly four times as much piled on top.

8.25% → 11%

Sales tax in Burbank,
1996 and today

7.25%

The statewide rate, then
and now

1¢ → 3.75¢

County and city add-ons
per dollar, 1996 and
today

7 of 13

Slices of today's rate that
are local add-ons

50.64%

The vote that passed
Measure ER

2 of 3

County taxes sold as
temporary that were
extended with no end
date

Not one of the local add-ons arrived as a big tax. Each was a half-cent, a quarter-cent or three-quarters of a cent. Stacked on the State's 7.25 cents, they now take \$11 out of every \$100 spent in Burbank.

Eleven cents is enough.

Burbank is overtaxed. Every local slice of this pie was sold a fraction of a cent at a time, and the temporary ones keep becoming permanent. Our team will hold the County to Measure ER's end date, and we will oppose the next half-cent.

The Burbank Republican Party

Sources

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2. **California Department of Tax and Fee Administration, notice "New Sales and Use Tax Rates Effective October 1, 2026," August 2026:** City of Burbank 10.500 to 11.000 percent; County of Los Angeles 9.750 to 10.250 percent.
3. **California Department of Tax and Fee Administration, "District Taxes, Rates, and Effective Dates," revision 41, October 2026:** each county and city layer, rate, start date and end date.
4. **California Department of Tax and Fee Administration, "Detailed Description of the Sales and Use Tax Rate":** the six parts of the 7.25 percent statewide rate.
5. **California Department of Tax and Fee Administration, "History of Statewide Sales and Use Tax Rates":** every statewide rate since 1933.
6. **California Department of Tax and Fee Administration, archived city and county rate tables: January 2013, January 2017, July 2017, October 2017, April 2019 and April 2025.**
7. **State Board of Equalization, "California City and County Sales and Use Tax Rates," Publication 71, July 2000:** Los Angeles County 8.25 percent, with Propositions A and C as its only district taxes.
8. **State Board of Equalization, "Tax Tips for District Taxes," Pamphlet 44, January 1994:** Los Angeles County district tax of 1.00 percent.
9. **Southern California Rapid Transit District, *Headway*, volume 9, number 6, June 1982, page 1:** Proposition A's 54.2 percent, the two-thirds dispute, and the county rate rising to 6.5 cents.
10. *Los Angeles County Transportation Commission v. Richmond* (1982) 31 Cal.3d 197, decided April 30, 1982.

11. **Proposition A, Los Angeles County Transportation Commission Ordinance No. 16 (1980)**, and **Proposition C, Ordinance No. 49 (1990)**, as kept in the Los Angeles County Metropolitan Transportation Authority's Administrative Code; spending shares from the authority's Propositions A and C page.
12. **Measure R, Traffic Relief and Rail Expansion Ordinance, Ordinance No. 08-01 (2008)**: rate, 30-year term, ballot question and spending plan.
13. **Measure M, Los Angeles County Traffic Improvement Plan, Ordinance No. 16-01 (2016)**: rate, and the increase to 1 percent on July 1, 2039.
14. **Measure A, Affordable Housing, Homelessness Solutions, and Prevention Now Transactions and Use Tax Ordinance (2024)**: repeal of Measure H and distribution of funds. Measure H's 2027 end date: Los Angeles County Homeless Initiative, Measure A page.
15. **Los Angeles County, "The Essential Services Restoration Act for Los Angeles County General Sales Tax Measure," fact sheet, March 2026.**
16. **Los Angeles County Code, Chapter 4.70, Measure ER ordinance**, sections 4.70.020 and 4.70.200.
17. **Los Angeles County Board of Supervisors, resolution calling the June 2, 2026 election on Measure ER**; motion by Supervisors Holly J. Mitchell and Hilda L. Solis, February 10, 2026, as listed on Supervisor Mitchell's county motions page and described in the County's fact sheet.
18. **Los Angeles County Chief Executive Officer, board letter implementing Measure ER, July 7, 2026**: 50.64 percent approval; operative October 1, 2026 for five years.
19. **Los Angeles County Registrar-Recorder/County Clerk, "Measures Appearing on the Ballot," June 2, 2026**, and **its certification notice of June 26, 2026.**
20. Los Angeles County Registrar-Recorder/County Clerk, certified election results and ballot text: Measure ER (June 2, 2026), Measure A (November 5, 2024), Measure P (November 6, 2018), Measure H (March 7, 2017) and Measure M (November 8, 2016). Measure R's two-thirds approval: the Los Angeles County Metropolitan Transportation Authority's Measure R page.
21. **City of Burbank, "Measure P Sales Tax Fund, Report on Agreed-Upon Procedures," fiscal year ended June 30, 2025**, dated December 10, 2025.
22. **Legislative Analyst's Office, "2011 Realignment: Addressing Issues to Promote Its Long-Term Success," August 19, 2011.**
23. California Constitution, article XIII, section 35 (Proposition 172, 1993), and article XIII C, section 2 (Proposition 218, 1996).
24. Revenue and Taxation Code: **section 7251.1**; **section 7286.01**, added by Assembly Bill 1679 (2023); **section 7286.03**, added by Assembly Bill 1768 (2026); as published in the California Department of Tax and Fee Administration's Business Taxes Law Guide.