



AB 2854 Report

RTC section 7213 and Regulation 1808 require each local agency to report information to CDTFA annually, on or before April 30, for the preceding fiscal year, even if they do not have any tax revenue sharing agreements to report. A fiscal year is defined as July 1 through June 30. The first information reporting due date is on April 30, 2025.

Emergency Regulation 1808 requires every local agency to report the following information on their reporting form:

- The local agency's jurisdiction code number.
- The end date of the fiscal year (e.g., June 30, 2024) for which information is being reported.
- Whether the local agency rebated sales and use tax revenue pursuant to a tax revenue sharing agreement during the fiscal year for which information is being reported.
- The name, title, and email address of the person completing the form and their statement that "I hereby certify that this report has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report."

RTC section 7213 requires the following information to be reported to CDTFA by a local agency for each tax revenue sharing agreement that resulted in rebated sales and use tax revenue during the immediately preceding fiscal year:

- The name or names of parties to the agreement.
- The date the agreement was originally executed.
- The date the agreement terminated or will terminate, absent any renewal.
- The total dollar amount of rebated sales and use tax revenues received by each party to the agreement on or after the date of execution of the agreement through and including June 30 of the fiscal year immediately preceding the date of the report.
- 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.



- 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.
- 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.

Under Emergency Regulation 1808, if a local agency reports that it has tax revenue sharing agreements, then the local agency must also state on their reporting form whether the information reported about tax revenue sharing agreements is published on the local agency's website in the manner required by RTC section 7213.

Fiscal Year End Date	Jurisdiction Code	Jurisdiction	Name(s) of any parties to the tax revenue sharing agreement	Agreement Execution Date
06/30/2024	36077	TOWN OF YUCCA VALLEY	Hi Desert Water District	07/18/2017

Agreement Termination Date	Total dollar amount rebated after the date of execution	Total dollar amount rebated during the fiscal year	Percentage used to determine the rebated amount to each party in the tax share agreement	Percentage used to determine rebated amount to any other person that is not a party in the tax revenue agreement	Is information published on the jurisdiction website's homepage as required?
07/15/2027	Hi Desert Water District - \$16,725,077	Hi Desert Water District - \$2,720,978	Hi Desert Water District - 100% of sales tax with up to a 5% cost recovery retained by the Town of Yucca Valley.	0%	Yes