

## The Board of Supervisors

County Administration Building  
651 Pine Street, Room 106  
Martinez, California 94553

**John Gioia**, 1<sup>st</sup> District  
**Candace Andersen**, 2<sup>nd</sup> District  
**Diane Burgis**, 3<sup>rd</sup> District  
**Karen Mitchoff**, 4<sup>th</sup> District  
**Federal D. Glover**, 5<sup>th</sup> District

## Contra Costa County



**David Twa**  
Clerk of the Board  
and  
County Administrator  
(925) 335-1900

February 26, 2019

The Honorable Assembly Member Timothy S. Grayson  
State Capitol Building, Room 4164  
Sacramento, CA 95814

**RE: Assembly Bill 1049 (Grayson) - Volunteer Fire Departments: Sales Tax Exemption,  
Contra Costa County: SUPPORT / SPONSOR**

Dear Assembly Member Grayson:

Contra Costa County is grateful for your authorship of AB 1049. We are proud to sponsor this bill that will remove unnecessary barriers to the purchase of equipment by volunteer, on-call fire departments in California by exempting those purchases from applicable sales and use taxes.

Volunteer on-call fire departments provide the same service as full-time departments in areas that simply do not generate the tax revenue needed for 24 hour shift crews. For departments, such as the Crockett-Carquinez Fire Department, the cost to replace an aging fire engine can represent between 80 and 110 percent of their total yearly budget. As a result, small districts like Crockett must continue to keep older engines in service well past their recommended replacement timeframe in order to amass sufficient funds to purchase a replacement. This results in higher maintenance costs, more down time, and most importantly greater risk for our firefighters who are already making great sacrifice to serve our communities and state.

The benefits of facilitating the purchase of replacement engines are not limited to just the community surrounding the district. These smaller departments respond to calls from surrounding cities and throughout the state to help with the ever increasing large scale fires that ravage California.

Your AB 1049 will enable smaller volunteer, on-call fire departments to purchase engines and other necessary fire equipment in a timelier manner, by exempting fire equipment purchased by those departments from sales and use taxes if the equipment is valued at \$5,000 or more. Such an exemption would be consistent with legislation passed in other states that exempts purchases of fire equipment from sales tax and is also consistent with prior legislation that unfortunately did not make it to the Governor's desk.

For these reasons, Contra Costa County is grateful for your authorship of AB 1049 and is proud to be the bill's sponsor.

Respectfully,

A handwritten signature in blue ink that reads "John Gioia". The signature is written in a cursive, flowing style.

JOHN GIOIA  
Chair, Board of Supervisors

cc: Board of Supervisors  
David Twa, County Administrator  
Dean Columbo, Crockett-Carquinez Fire Chief