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## Double Taxation

Our Supreme Court has defined “double taxation”... taxing the same person twice... for the same thing...

**DRAFT PROPOSAL** - please edit for our discussion at meetings - add your thoughts and comments. We will need a **SECOND** to discuss it – it doesn't mean you support the proposal.

**BACKGROUND:** Having lived in Austin for over 50 years, I made my first visit to our Botanical Gardens at Zilker Park. I was charged a fee to gain entrance. I felt like something was wrong.



*Hijacking the public at the gate with user fees to gain access to that which they already paid for in taxes is double dipping.*

**We all pay sales and property tax. Renters pay property tax too, it's hidden in their rent.**

**THEORY** – United States Government Office of Management and Budget:

User fees are only appropriate when there are identifiable recipients who enjoy special benefits derived from government activities beyond those received by the general public.

### **PROPOSAL:**

1. The Senior Commission for the City of Austin recommends that user fees require a **two-thirds** vote of the City Council and
2. That user fees be remanded to the general fund and
3. That the current user fee structures be adjusted to prevent Austinites from being **double taxed** for that which, we, **the VOTERS**, authorized and paid for.

**PRECEDENT:** *California residents passed Proposition 26. It mandated that any new user fees require a two-thirds vote of the legislature.*

<http://www.governing.com/columns/smart-mgmt/col-risks-of-raising-non-tax-revenue.html>