

Do Equity and Accountability Get Lost in LOSTs? An Analysis of Local Return Funding Provisions in California's Local Option Sales Tax Measures for Transportation Dataset

Dataset available at: <https://doi.org/10.31979/mti.2021.1811>

(This dataset supports report **Do Equity and Accountability Get Lost in LOSTs? An Analysis of Local Return Funding Provisions in California's Local Option Sales Tax Measures for Transportation**)

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The related final report **Do Equity and Accountability Get Lost in LOSTs? An Analysis of Local Return Funding Provisions in California's Local Option Sales Tax Measures for Transportation**, is available from the National Transportation Library's Digital Repository at <https://rosap.ntl.bts.gov/view/dot/58707>

Metadata from the SJSU ScholarWorks Repository record:

Authors:

- Jaimee Lederman, University of California, Los Angeles
- Peter Haas, San Jose State University
- Stephanie Kellogg, University of California, Los Angeles
- Martin Wachs, University of California, Los Angeles
- Asha Weinstein Agrawal, San Jose State University

Description: This study explores how local return provisions of local option sales taxes (LOSTs) for transportation are allocated and spent to meet local and regional transportation needs. Local return refers to the component of county LOST measures that provides funding directly to municipalities in the county to be used to meet local needs. Local return has become a fixture in LOSTs; 58 LOST measures placed on the ballot in California (as of 2019) that have included local return in their expenditure plan have an average of 35% of revenues dedicated to local return. Local return provisions in the ballot measures often contain guidelines on how a portion of the money should be spent. The allocation of local return funds to localities has rarely been discussed in research, and spending decisions have to our knowledge never been analyzed. This paper conducts a mixed-methods analysis of all LOSTs with local return, relying on ordinances and other public documents related to local return expenditures, and supplemented with interviews with officials in six counties. Findings indicate that local return provisions are crafted to balance the needs of the county across different dimensions, including trying to achieve equity between urban and rural residents, investment in different transportation modes, and meeting both local and regional policy needs. Moreover, significant accountability mechanisms provide regulations to ensure that funds are distributed to and spent by jurisdictions as promised by the measures. Overall, this research finds that local return is a vital part of LOST measures in California, allowing cities to meet local needs ranging from maintenance of local streets to

funding for special programs, while simultaneously aligning local investment with regional priorities.

Publication Date: 2-2021

Publication Type: Report

Topic: Transportation Finance

Digital Object Identifier: 10.31979/mti.2021.1811

MTI Project: 1811

Mineta Transportation Institute URL: <https://transweb.sjsu.edu/research/1811-Equity-Accountability-Local-Option-Sales-Tax-Transportation>

Keywords: Transportation, finance, local government, sales tax, local return

Disciplines: Taxation | Transportation

Recommended citation:

Jaimee Lederman, Peter Haas, Stephanie Kellogg, Martin Wachs, and Asha Weinstein Agrawal. "Do Equity and Accountability Get Lost in LOSTs? An Analysis of Local Return Funding Provisions in California's Local Option Sales Tax Measures for Transportation" Mineta Transportation Institute Publications (2021). <https://doi.org/10.31979/mti.2021.1811>

Dataset description:

This dataset contains 1 file collection described below.

1811-Dataset.zip:

- MTI 1811 Data.xlsx

The .xlsx file types are Microsoft Excel files, which can be opened with Excel, and other free available software, such as OpenRefine.

National Transportation Library (NTL) Curation Note:

As this dataset is preserved in a repository outside U.S. DOT control, as allowed by the U.S. DOT's Public Access Plan (<https://ntl.bts.gov/public-access>) Section 7.4.2 Data, the NTL staff has performed *NO* additional curation actions on this dataset. NTL staff last accessed this dataset at <https://doi.org/10.31979/mti.2021.1811> on 2022-01-10. If, in the future, you have trouble accessing this dataset at the host repository, please email NTLDataCurator@dot.gov describing your problem. NTL staff will do its best to assist you at that time.