

**RESOLUTION NO. 2026-\_\_\_\_\_**

**A RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS CALLING FOR AN ELECTION AND ORDERING SUBMISSION TO THE QUALIFIED ELECTORS A MEASURE PROPOSING TO UPDATE THE SOLANO COUNTY BUSINESS LICENSE TAX RELATING TO COMMERCIAL ENERGY PRODUCTION, RESOURCE EXTRACTION FACILITIES, AND DATA CENTERS, AND ORDERING CONSOLIDATION OF THE ELECTION WITH THE GENERAL ELECTION TO BE HELD WITHIN SOLANO COUNTY ON NOVEMBER 3, 2026**

**WHEREAS**, Solano County established a business license tax on commercial wind turbine generators in 1994 pursuant to Revenue and Taxation Code Section 7284, and the current tax rate of three one-thousandths of one cent (\$0.00003) per kilowatt-hour has remained unchanged for more than thirty years; and

**WHEREAS**, the County's current business license tax on commercial wind turbine generators and other activities is provided for in Article XII of Chapter 11 of the Solano County Code (Business License Tax); and

**WHEREAS**, periodic inflation adjustments help preserve the real value of business license tax revenues over time and ensure that all covered industries continue to contribute equitably toward the cost of general County services and infrastructure; and

**WHEREAS**, the existing Business License Tax on commercial wind turbine generators does not contain an inflation adjustment mechanism and, as a result, the real value of revenue generated by the tax has substantially declined over time due to inflation since 1994; and

**WHEREAS**, since the adoption of the Business License Tax on commercial wind turbine generators in 1994, proposals for large-scale commercial solar energy systems, front-of-the-meter battery energy storage systems (BESS), natural gas well extraction facilities, and data centers have become increasingly prevalent throughout the State of California, and are anticipated to become more frequent in the unincorporated area of Solano County. However, these facilities are not currently subject to any business license tax specifically calibrated to their commercial activity or operational scale in Solano County; and

**WHEREAS**, commercial solar energy systems, BESS, natural gas well extraction facilities, and data centers, like commercial wind turbine generators, utilize County resources, and it is appropriate and in the best interest of the County and its residents to modernize the Business License Tax to ensure these facilities contribute toward the cost of general County infrastructure and services; and

**WHEREAS**, establishing consistent treatment across commercial energy generation, BESS, natural gas well extraction facilities, and data centers avoids inequities and ensures that all industries deriving commercial value from locally available resources contribute fairly to support County infrastructure and services; and

**WHEREAS**, Government Code section 53724 and Revenue and Taxation Code section 7284 authorize the Board of Supervisors, by a two-thirds vote of all its members, to propose a general tax; and

**WHEREAS**, Article XIII C of the California Constitution and California Government Code section 53723 require that before the County may impose or increase a general tax, the tax must be submitted to the voters and approved by a majority vote of the electorate; and

**WHEREAS**, the Board has determined that it is appropriate and in the best interest of the County and its residents to submit to the voters a measure applicable in the unincorporated area of Solano County that would increase the existing business license tax rate for commercial wind turbine generators, establish annual Consumer Price Index for All Urban Consumers (CPI-U) adjustments, and expand the business license tax to apply to commercial solar energy systems, front-of-the-meter BESS, natural gas well extraction facilities, and data centers, and establish an ongoing biennial CPI adjustment mechanism; and

**WHEREAS**, the ordinance to be considered by the qualified voters is entitled “An Ordinance Amending Article XII of Chapter 11 of the Solano County Code relating to the Business License Tax imposed on Commercial Energy Production, Resource Extraction Facilities, and Data Centers in the Unincorporated Areas of Solano County” which is attached hereto as Attachment A (the “Measure”), and by this reference made an operative part hereof, in accordance with all applicable laws.

**NOW, THEREFORE BE IT RESOLVED**, pursuant to Elections Code section 9140 and Government Code section 53724, the Solano County Board of Supervisors hereby orders the submission of the Measure to the qualified voters of Solano County.

**RESOLVED**, the Board of Supervisors consents to the consolidation of the election on the Measure with the regularly scheduled general election to be held within the County on November 3, 2026.

**RESOLVED**, the ballot question in substantially the following form shall be included on the ballot, in addition to any other matters required by law to be on the ballot:

|   |     |
|---|-----|
| <b>Measure __: SOLANO COUNTY UNINCORPORATED BUSINESS LICENSE TAX</b>  | Yes |
| Shall Solano County update its business license tax to raise the commercial wind turbine rate (\$0.00003 to \$0.00008 per kWh) and extend the tax to commercial solar energy systems (\$0.00008 per kWh), battery energy storage systems (\$1.50 per MWh), natural gas extraction facilities (\$0.30 per McF), and data centers (\$0.12 per building square foot), with annual inflation adjustments, generating approximately an additional \$353,000 annually, until ended by the voters? | No  |

**RESOLVED**, the full text of the Measure shall be made available to the public in accordance with subdivisions (b)(3) and (b)(4) of the Elections Code Section 9160.

**RESOLVED**, the Registrar of Voters and the County Administrator are hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the general election and appropriate all monies necessary for the Registrar of Voters and County Administrator to prepare and conduct the general election consistent with state and local laws.

**RESOLVED**, County Counsel is authorized and directed to prepare and submit to the Registrar of Voters an impartial analysis of the Measure pursuant to Section 9160(b) of the California Elections Code.

**RESOLVED**, the Registrar of Voters is directed and authorized to certify the results of the election on the Measure to the Board of Supervisors.

**RESOLVED**, this resolution shall take effect immediately upon its adoption.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on June 23, 2026 by the following vote:

AYES:           SUPERVISORS           \_\_\_\_\_

NOES:           SUPERVISORS           \_\_\_\_\_

EXCUSED:       SUPERVISORS           \_\_\_\_\_

\_\_\_\_\_  
MONICA BROWN, Chair  
Solano County Board of Supervisors

ATTEST:  
IAN M. GOLDBERG, Clerk  
Solano County Board of Supervisors

By: \_\_\_\_\_  
Alicia Draves, Chief Deputy Clerk