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1 which the Court takes judicial notice. (RJN, Exh. C; see also Sts. & Hy. Code §§ 30916, 30923.) 2 Under Article XIIIC of the California Constitution, "impose" means "enact" or "establish" and does not include the collection of the alleged "tax." (See Cal. Cannabis Coalition v. City of 3 Upland (2017) 3 Cal.5th 924, 944 n.17 ["impose' most plausibly means to establish or enact, and 4 article XIII C, section 2 applies only if it is the local government doing so."]; Webb v. City of 5 Riverside (2018) 23 Cal.App.5th 244, 258 ["A tax is imposed when first enacted."].) By statute, 6 7 MTC's responsibility merely consists of overseeing transportation projects funded by the bridge 8 toll revenues after they are collected and preparing a summary of the expenditure plan under 9 Regional Measure 3. (Sts. & Hy. Code §§ 30914.7, 30923(d).) Because the Legislature and not 10 MTC imposed the tax, Article XIIIC of the California Constitution is inapplicable as the 11 Legislature is not a local government. (See Cal. Const. art. XIIIC, § 1(e) [defining tax as "any 12 levy, charge, or exaction of any kind imposed by a local government" [emphasis added].) Thus, 13 Petitioner Randall Whitney's first three causes of action – predicated on this article's two-thirds 14 vote requirement – must fail. 15 Petitioner's conflation of MTC with the Bay Area Toll Authority (BATA) does nothing 16 to aid his argument because even if MTC were charged with BATA's duties, BATA's discretion in implementing the toll increase was limited to determining the amount of the increase, deciding 17 18 when the election would be held, and authoring the ballot question. (Sts. & Hy. Code §§ 30916(c)(1), 30923(c).) Despite these limited areas of discretion, BATA was required to 19 20 carry out the increase enacted by the Legislature; BATA did not itself impose the increase. 21 (See id. § 30916(c)(1) ["[BATA] shall increase the base toll rate for vehicles crossing the bridges."] [emphasis added].) 22 23 24 IT IS SO ORDERED. 25 Dated: June \iint , 2019 26 27 Hon, Ethan P. Schulman Superior Court Judge 28