July 22, 2026

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INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Via Hand Delivery
The Honorable Rob Bonta
Attorney General of California
Attention: Initiative Coordinator
1300 I Street
Sacramento, CA 95814

Re: Request for Preparation of Circulating Title and Summary Pursuant to Elections Code Section 9001

Dear Attorney General Bonta:
Pursuant to Elections Code section 9001, I respectfully submit the enclosed proposed constitutional initiative measure and request that the Attorney General prepare a circulating title and summary as required by law.

Enclosed for filing are the following:

1. The original proposed constitutional initiative measure.
2. The signed declaration required by Elections Code section 9001.
3. The signed declaration required by Elections Code section 9608.
4. The statutory filing fee in the amount of $2,000.

Please direct all correspondence regarding this measure to:
John Pimentel
20 Park Road
~~Burlingham, CA 94010-4460~~ BURLINGAME, CA 94010 JP
Telephone: (650) 269-8933
Email: John@JohnPimentel.com

If any additional information is required to process this filing, please contact me at your convenience.

Thank you for your attention to this request.
Respectfully submitted,

John Pimentel
Proponent

California Food Tax Fairness Act

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO THE VOTERS
Proposed Constitutional Amendment

The people of the State of California do enact as follows:

SECTION 1. Title

This measure shall be known and may be cited as the California Food Tax Fairness Act.

SECTION 2. Findings and Declarations

(a) Access to food is a basic human necessity and should not be burdened by sales or use taxes.

(b) California law already exempts most food products from sales and use taxes because food is an essential necessity of life.

(c) The continued taxation of prepared food creates an arbitrary distinction between substantially identical food products based upon how they are prepared, served, or consumed.

(d) Current law imposes unnecessary costs upon working families, seniors, persons with disabilities, shift workers, individuals lacking adequate cooking facilities, and other Californians who frequently rely upon prepared meals.

(e) Current law also imposes substantial regulatory and administrative burdens upon restaurants and other food-service businesses through complex tax classifications and reporting requirements.

(f) It is therefore the intent of the People of the State of California to establish a simple, uniform rule that food intended for human consumption, including prepared food, shall not be subject to state or local sales or use taxes except where expressly provided by this Constitution.

SECTION 3. Purpose and Interpretation

The purpose of this Act is to restore and modernize California's longstanding public policy that food is a basic necessity of life and should not be subject to sales or use taxation. This Act shall be interpreted broadly to establish a simple statewide rule that food intended for human consumption is exempt from state and local sales and use taxation, eliminate arbitrary distinctions based on preparation or sale, reduce unnecessary regulatory burdens, and prevent circumvention of the exemption.

SECTION 4. Constitutional Amendment

Article XIII of the California Constitution is amended by adding a new section to provide:

(a) Notwithstanding any other provision of this Constitution or law, food intended for human consumption shall not be subject to any state or local sales tax, use tax, transactions and use tax, district tax, or any other tax measured by the retail sale, purchase, storage, or use of tangible personal property.

(b) Food intended for human consumption includes food and beverages ordinarily consumed for nourishment or refreshment, whether prepared or unprepared, hot or cold, packaged or unpackaged, regardless of temperature, preparation, packaging, location of consumption, method of sale or delivery, or type of seller.

(c) This exemption does not apply to alcoholic beverages, tobacco products, nicotine products, cannabis or cannabis products, or products not ordinarily consumed as food or drink.

(d) Any conflicting constitutional provision, statute, regulation, ordinance, policy, administrative interpretation, or guidance is superseded to the extent of the conflict.

SECTION 5. Implementation

This Act is self-executing. The Legislature may enact laws only to facilitate implementation and shall not narrow, delay, condition, or impair the exemption. The California Department of Tax and Fee Administration shall revise or repeal inconsistent regulations, publications, forms, annotations, manuals, and guidance.

SECTION 6. Anti-Circumvention

Neither the Legislature, the California Department of Tax and Fee Administration, nor any local governmental entity shall impose, authorize, administer, collect, or enforce any tax, surcharge, fee, assessment, excise, levy, charge, or other exaction on food intended for human consumption if its primary purpose or practical effect is to replace, replicate, circumvent, or substantially achieve the revenue generated by a tax prohibited by this Act. Any exaction applying exclusively or predominantly to food intended for human consumption shall be presumed invalid unless proven otherwise by clear and convincing evidence.

SECTION 7. Liberal Construction

This Act shall be liberally construed to accomplish its purposes. Any ambiguity shall be resolved in favor of exempting food intended for human consumption from taxation.

SECTION 8. No Legislative Amendment

This Act may be amended only by approval of the voters at a statewide election. No statute enacted by the Legislature may directly or indirectly amend, suspend, narrow, delay, or otherwise modify this Act.

SECTION 9. Conflicting Measures

If this measure and another statewide measure concerning taxation of food are approved at the same election, the measure receiving the greatest number of affirmative votes shall prevail to the extent of any conflict.

SECTION 10. Severability

If any provision of this Act or its application is held invalid, the remaining provisions shall remain in full force and effect.

SECTION 11. Effective and Operative Dates

This Act shall take effect the day after certification of the election and shall become operative on January 1 immediately following its effective date.

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