Measure ER Overview

CEO.

Kieu -Anh King
Chief Executive Office

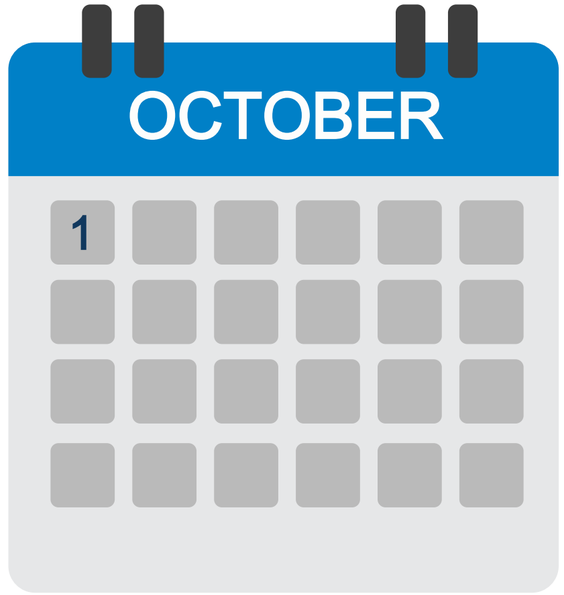
November 4, 2026

Measure ER: Overview

Measure ER is a ½ -cent (0.5%) General Sales Tax approved by 50.6% of Los Angeles County voters in the June 2 Statewide Direct Primary Election.

The tax took effect on October 1, 2026, and sunsets on October 1, 2031.

The Board of Supervisors directed that the tax fund healthcare, public health and other human services in the County, many of which are losing federal funding.



Measure ER: Overview

Revenue Estimate: $1 Billion

The County estimates that the tax would generate approximately $1 billion annually.

Advisory Citizens' Oversight Committee

The measure establishes a nine-member advisory citizens' oversight committee to recommend and review expenditures from the sales tax and provide annual reporting to the Board of Supervisors.

Oversight Committee Responsibilities

The Measure ER Ordinance requires that the Board of Supervisors:

"establish a citizens' oversight committee advisory to the Board of Supervisors to provide *transparency and ensure fiscal accountability* of the retail transactions and use tax"

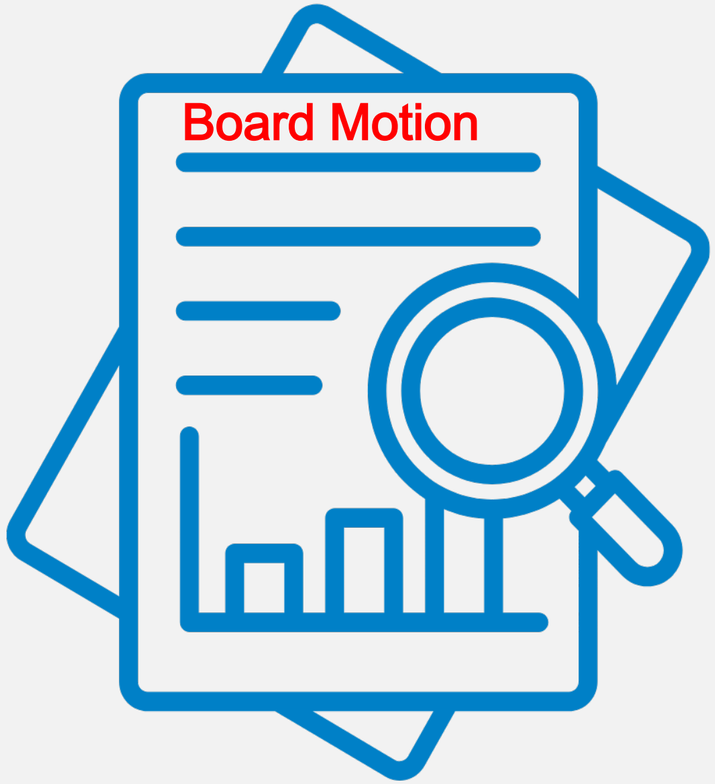
Per *Ordinance Section 4.70.150 Citizens' Oversight Committee and Annual Audit*, the nine-member advisory oversight committee will be responsible for:

1. **Reviewing the receipt and expenditures of the sales tax revenue, including the County's annual independent audit;**
2. **Making recommendations to the Board of Supervisors on how to allocate the Measure ER sales tax revenue in conjunction with the LA County Budget process; and**
3. **Producing an oral or written report on their review to be considered by the Board of Supervisors at a public meeting.**

Measure ER Spending Plan

Board Approved Spending Plan

On February 10, 2026, the Board of Supervisors adopted a spending plan through a Board Motion which allocates these general tax revenues to help fund healthcare, public health, and other human services in Los Angeles County, subject to the County's annual budgeting process.



CEO. Measure ER Spending Plan

KEY INVESTMENTS

45% to Health Connect LA
Funds for an indigent care program to support low-income, uninsured LA County residents

5% to Family Planning & Reproductive Health
Funds for clinics providing family planning and reproductive health services

4% to L.A. Care
Funds for school-based health needs

10% to Core Public Health
Funds for core public health functions and awarding grants to support health equity

3% to Public Social Services
Funds for Medicaid outreach, enrollment, and work and volunteer programs

2.5% to Correctional Health
Funds for Integrated Correctional Health Services

22% to Health Services
Funds for financial support to the Department of Health Services to safeguard its public hospital and clinic services

5% to Safety Net Hospitals
Funds to support nonprofit safety net hospitals who meet specified criteria

2.5% to IHSS
Funds to support in-home supportive services (IHSS), with a priority on enhancing wages and benefits for providers

1% to Long Beach & Pasadena
Funds to provide financial support to the Pasadena Public Health Department and the Long Beach Department of Health and Human Services

Next Steps for FY 26 -27 and FY 27 -28

Fiscal Year 26-27
7/1/2026 to 6/30/2027

Fiscal Year 27-28
7/1/2027 to 6/30/2028

Tax Effective Date

October 1, 2026
Tax Effective

Independent Audit



March 31, 2028
Audit Due

Measure ER Reports



Committee Report on Audit/Expenditures

County Annual Report
Timing TBD

Additional Resources

Links:

- Measure ER Fact Sheet
- February 10, 2026, Board Motion and Amendment
- Certified Ordinance and Board Record (Statement of Proceedings)
- April 10, 2026, Motion and Reports – LAHS (DHS) Health Connect LA
- July 7, 2026, CEO Board Letter to Implement Measure ER
- July 21 and September 1, 2026, Motions – Long Beach & Pasadena
- July 21, 2026, Motion – LAHS Contracting Authority

Questions?

Thank you.

Appendix

CEO. ER Ordinance / County Code Ch. 4.70

4.70.150 Citizens' Oversight Committee and Annual Audit

Section A

Italics = Language copied directly from ER Ordinance

- Established "*to provide transparency and ensure fiscal accountability of the retail transactions and use tax.*"
- "*shall **review the receipt and expenditure** of the revenue from the transactions and use tax, including the County's annual independent audit.*"
- "*shall **make recommendations to the Board** on how to allocate the County's general fund revenue generated by the retail transactions and use tax.*"
- "***review shall be completed** in conjunction with the County's budget process.*"
- "***shall produce an annual oral or written report on its review**, which shall be considered by the Board at a public meeting. Any final **written report** shall be a public record.*"

- *To preserve the integrity and independence of the oversight process, the committee's responsibilities **shall not include** decision-making on spending priorities, financing plans or tax rate projections or assumptions and the committee **shall have no authority** to direct, nor shall it direct, County staff or officials.*

Source: (Ord. 2026 -0017 § 1, 2026.)

ER Ordinance / County Code Ch. 4.70

4.70.150, Sections B & C

Section B

- Committee members must either reside in or work in Los Angeles County.
- Three-year term, eligible to be reappointed by the BOS, at its discretion.



Section C

- For as long as any ER funding remains unspent, County Auditor-Controller must have an independent auditor complete a report, filed with BOS by March 31 of each year, stating:

  (i) the amount of retail transactions and use tax proceeds collected and expended in the prior year; and (ii) the status of any projects or description of any services or programs funded from proceeds of the retail transactions and use tax.

Source: Ord. 2026 -0017 § 1, 2026.

CEO. ER Ordinance / County Code Ch. 4.70

4.70.160 Annual Report.

In order to ensure public fiscal accountability, the ***County shall provide a public report summarizing all expenditures of funds*** *raised pursuant to the retail transactions and use tax on an annual basis and shall subject the funds to* ***independent audit/oversight by the citizens' oversight committee*** *created pursuant to this ordinance or in a manner otherwise directed by the Board of Supervisors.*



Source: Ord. 2026 -0017 § 1, 2026.