

**S242835**

**IN THE SUPREME COURT OF THE STATE OF CALIFORNIA**

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**CITY AND COUNTY OF SAN FRANCISCO,  
acting by and through its Office of Treasurer and Tax Collector,**

*Plaintiff and Petitioner,*

v.

**REGENTS OF THE UNIVERSITY OF CALIFORNIA, et al.,**

*Defendants and Respondents.*

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*After a Decision by the Court of Appeal  
First Appellate District, Division One, Case No. A144500*

*San Francisco Superior Court, Case No. CPF-14-513434  
Honorable Marla J. Miller, Judge*

**ANSWER TO PETITION FOR REVIEW**

\*Benjamin P. Fay, SBN: 178856  
Gabriel McWhirter, SBN: 280957  
Jarvis, Fay, Doporto & Gibson, LLP  
492 Ninth Street, Suite 310  
Oakland, California 94607  
Telephone: (510) 238-1400  
Facsimile: (510) 238-1404  
bfay@jarvisfay.com  
gmcwhirter@jarvisfay.com

Elise Traynum, SBN: 127965  
General Counsel  
UC Hastings College of the Law  
200 McAllister Street  
San Francisco, CA 94102-4707  
Telephone: (415) 565-4787  
Facsimile: (415) 565-4825  
traynum@uchastings.edu

Attorneys for Defendant and Respondent  
**BOARD OF DIRECTORS OF HASTINGS COLLEGE OF THE LAW**

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## I. INTRODUCTION

This Court has long recognized that the State of California and the agencies through which it operates, when engaged in sovereign activities, are “not subject to local regulations unless the Constitution says [they are] or the Legislature has consented to such regulation.” (*Hall v. City of Taft* (1956) 47 Cal.2d 177, 183.) Applying this “sovereign immunity” test, as it is generally known, the Courts of Appeal and this Court have held that absent a waiver of immunity by the State, state agencies are not subject to all types of local laws, including local building regulations, local employment ordinances, local zoning and parking rules, and local fees and taxes. The only exception to the rule is that the State’s immunity does not apply when an agency is engaged in a purely “proprietary” activity.

In this case, San Francisco sought a writ of mandate compelling Respondent Board of Directors of Hastings College of the Law (“UC Hastings”) to comply with provisions in the San Francisco Business and Tax Regulations Code that require operators of parking lots to collect from their customers a 25% tax on the cost of renting parking spaces in the City. UC Hastings declined to collect the tax at its campus garage, believing that doing so would interfere with its efforts to provide parking for its students, staff, faculty, and others who visit the college. A majority of the panel on appeal, like the trial court before them, applied the sovereign immunity test and agreed that UC Hastings could not be forced to act as San Francisco’s tax collector. In the majority’s view, UC Hastings’ parking garage plays a critical role in maintaining a safe environment for the college’s campus population and directly supports its educational function. (Opinion at 7-9.)<sup>1</sup>

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<sup>1</sup> As used herein, “Petition” refers to San Francisco’s petition for review in this Court; “Opinion” and “Dissent” refer to the majority and dissenting opinions of the Court of Appeal, which are both attached to the

Since no state law requires state universities to collect local taxes at their campus parking lots—a point that San Francisco has never disputed—the majority held that the State’s immunity from local control applies.

San Francisco, in its petition for review, again asks: “Can a city require state universities that operate paid parking lots within a city to collect and remit parking taxes owed by their customers?” But in supplying its suggested answer to this question, San Francisco barely mentions sovereign immunity or the many cases addressing it. In fact, at no point does San Francisco even set forth the elements of the sovereign immunity test applied by the majority. Instead, San Francisco advocates for an entirely new rule, applicable only to tax collection requirements, under which cities could impose “reasonable” tax collection obligations on state agencies whenever they want, with or without the State’s consent.

San Francisco’s request is not supported by any significant legal authority, and runs counter to this Court’s instruction in *Hall*. Echoing the dissent, San Francisco claims that “the majority’s opinion leaves the law in some disarray.” (Petition at 19; Dissent at 2.) However, the sovereign immunity test and the cases applying it are, as the majority explains, quite “straightforward[;]” any confusion stems not from the law, but because San Francisco refuses to acknowledge the critical element needed before a state agency must comply with local laws—the State’s *consent*. (Opinion at 6, 17.) The majority, in contrast, correctly recognizes that whether state agencies should act as local tax collectors is a policy question best answered by the Legislature or the State’s voters, not the courts.

The majority opinion is simply the latest iteration of an established principle—state agencies engaged in sovereign activities are exempt from local laws, unless the state has expressly agreed to be bound by those laws.

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Petition; “CT” refers to the Clerk’s Transcript on Appeal; and “SFBTC” refers to the San Francisco Business and Tax Regulations Code.

Courts have applied this rule without difficulty for decades, and nothing suggests they will have any difficulty applying it in the future. Accordingly, this Court should deny San Francisco's petition for review.

## II. STATEMENT OF FACTS

The facts in this case are largely undisputed. San Francisco imposes a 25% tax on the cost of renting parking spaces in the City and requires parking lot operators to collect that tax from their customers. (Opinion at 1; CT 24-28, 54-55 [SFBTC art. 9, §§ 601, 602, 602.5, 603, 604; art. 6, § 6.7-1].) In 1983, San Francisco tried to compel UCSF to collect the parking tax at its campus parking lots, but dropped the matter after the university objected on the basis of sovereign immunity. (CT 271-272, 275-284 [¶¶ 11-16, Ex. A-B].) San Francisco made no further effort to force any state university to collect the parking tax until it filed this lawsuit in 2014, seeking a writ of mandate that would require UC Hastings and the two other defendants, the University of California and California State University, to collect the tax. (CT 271-272 [¶¶ 11-16].) The trial court denied San Francisco's writ petition, and the Court of Appeal affirmed.

UC Hastings does not have any serious objections to San Francisco's full recitation of the facts and, for brevity's sake, will not restate those facts here. There are, however, two issues that UC Hastings would like to clarify before moving on to the substance of San Francisco's petition.

First, San Francisco suggests that UC Hastings' decision not to collect parking taxes at its campus garage distorts the market by allowing UC Hastings to undercut the prices charged by other parking lots in the City. (Petition at 3, 16-17.) Under the circumstances, this contention is misplaced. UC Hastings does not operate its parking garage to compete in the paid parking market, or even to make a profit. While open to the public, the garage is intended to serve the college's campus population.

Until recently, UC Hastings' only parking facility was an 18-space lot used by faculty and staff. (CT 270-271 [¶¶ 4, 11].) This garage was wholly inadequate to serve the college's needs; in 2014, UC Hastings had 1,043 full-time students, 62 full-time and 150 adjunct faculty members, and 185 support staff, and its campus is located in a dense urban area with limited street parking. (CT 270 [¶ 3].) Accordingly, UC Hastings recently built a new 395-space campus garage. (CT 270-271 [¶¶ 5, 10].) It financed the construction of this garage by issuing \$25.1 million in tax-exempt general obligation bonds, with an average annual debt service of \$1,576,000, and has been willing to operate the garage at a loss even while charging discounted rates to its students. (CT 271 [¶¶ 9-10].)

As San Francisco concedes, the new garage allows students, faculty, and staff to conveniently access UC Hastings' campus, and is used by lawyers, alumni, and guests who patronize UC Hastings' library and attend lectures, symposia, receptions, and other events at the college. (Petition at 8; CT 270 [¶ 7].) The Tenderloin neighborhood where UC Hastings is located is poorly lit and suffers from high levels of crime, and the new garage, which has on-site security personnel and a state-of-the-art security system, creates a safe and easy way for students to leave campus that is superior to the nearby Civic Center garage, which is underground and dark and does not provide the same level of security. (CT 270-271 [¶ 8].)

San Francisco's concern about marketplace distortion rings particularly hollow in this case, since San Francisco—which operates 38 parking lots, including the Civic Center garage near UC Hastings—is one of the main players in the City's parking market. (CT 273 [¶¶ 18-19].) Although San Francisco theoretically collects parking taxes at these lots, all proceeds go to San Francisco, whether treated as "taxes" or the rental price of a parking space. (*Ibid.*) When a person pays \$12.50 at the Civic Center garage, \$2.50 may be called "tax," but all \$12.50 goes to San Francisco; at

UC Hastings' garage, \$2.50 will go to San Francisco and only \$10 will go to UC Hastings. (CT 261, 273 [¶ 19].) Thus, San Francisco's dual status as taxing agency and market participant itself distorts the market, giving San Francisco a pricing advantage that UC Hastings does not enjoy. In fact, San Francisco *expressly* exempts many of its own customers from the parking tax, since it does not apply the tax at the thousands of metered parking spaces it operates in the City. (CT 28 [SFBTC art. 9, § 606(1)].)

Second, San Francisco's tax collection regulations are considerably more intrusive than its petition for review lets on. If subject to those regulations, UC Hastings must collect parking taxes from its students, faculty, staff, and others who might use its campus garage (CT 24-27, 54-55 [SFBTC art. 9, §§ 601, 604(a); art. 6, § 6.7-1]); submit monthly tax returns showing the number of transactions and the amount of tax due on each transaction, if requested (CT 55-56, 58 [SFBTC art. 6, §§ 6.7-2(c), 6.9-3(a)(1)]); and maintain extensive records for five years, including detailed information about lost tickets and claimed exemptions (CT 26-29, 46-47, 54 [SFBTC art. 9, §§ 604(b)-(c), 607(d); art. 6, §§ 6.4-1, 6.7-1]). UC Hastings may not operate its garage unless it receives a certificate of authority, which can be revoked if San Francisco believes that UC Hastings has not complied with any parking tax collection regulation. (CT 48-50 [SFBTC art. 6, §§ 6.6-1(a)-(g)].) San Francisco can also require UC Hastings to provide security and maintain a trust account for uncollected taxes. (CT 54-55, 64 [SFBTC art. 6, §§ 6.7-1(f), 6.10-1].)

Moreover, in the event that UC Hastings for any reason fails to collect the full amount of parking tax owed, it must pay that tax directly from its own funds. (CT 54-55 [SFBTC art. 6, § 6.7-1(d)].) If an occupant refuses to pay the parking tax, UC Hastings must pay it. If UC Hastings does not collect the parking tax based on an exemption and cannot prove to San Francisco's satisfaction that the exemption applies, it must pay the tax.

(CT 28, 54 [SFBTC art. 9, § 606; art. 6, § 6.7-1(a)].) And if UC Hastings cannot establish the amount or validity of a lost ticket transaction, it must pay the tax owed for a full value ticket. (CT 26-29 [SFBTC art. 9, §§ 604(b)-(c), 607(d)].) Any failure to remit all parking taxes owed or to comply with any other collection regulations can lead to the imposition of penalties, liens on UC Hastings' property, and restrictions on UC Hastings' ability to transfer or sell its garage.<sup>2</sup> (CT 64-65, 77-78, 84-87, 91-92 [SFBTC art. 6, §§ 6.10-2, 6.17-1, 6.19-3, 6.19-4(d), 6.21-1].)

### III. ARGUMENT

UC Hastings does not dispute that San Francisco has the general authority to adopt laws requiring parking lot operators to act as city tax collectors. This case instead turns on a narrower question: Can San Francisco force state universities to comply with those laws when they provide campus parking for their students, staff, faculty, and others?

Although this issue is certainly important to the parties, and likely to other state universities that provide similar parking facilities and the cities in which those universities are located, it is not an issue that needs to be “settled” by this Court. (Cal. Rules of Court, Rule 8.500(b)(1).) A well-established legal test provides the framework used to determine whether UC Hastings must collect San Francisco's parking tax—a state agency,

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<sup>2</sup> In a footnote, San Francisco claims that it only wants UC Hastings to “collect[] and remit[] parking tax” and that the Court need not consider any other parking tax collection regulations. (Petition at 22-23 n.3.) The trial court, however, found that San Francisco “seeks to impose all of the applicable provisions of the [parking tax] ordinance on Respondents, not just some of them.” (CT 563.) Indeed, San Francisco amended its parking tax ordinance in 2013 to exempt public agencies from various regulatory requirements but specifically left its collection regulations in place. (CT 16 [Petition ¶ 52].) San Francisco's assertion that any challenge to these regulations is not ripe seems to be a litigation tactic to minimize the appearance that its parking tax ordinance intrudes on the State's sovereignty while still holding out the threat of future enforcement.

when engaged in sovereign activities, is “not subject to local regulations unless the Constitution says it is or the Legislature has consented to such regulation.” (*Hall, supra*, 47 Cal.2d at 183.) This sovereign immunity test is grounded in important policy considerations, and it has been applied by California courts for many decades. There is no need to revisit it now.

**A. The majority opinion applies well-established principles of sovereign immunity in finding that San Francisco cannot compel UC Hastings to collect parking taxes at its campus garage.**

In our nation’s federal system, states are considered sovereign entities that may exercise all powers of governance not delegated to the federal government or prohibited by the federal constitution. (*Printz v. United States* (1997) 521 U.S. 898, 918-19; U.S. Const. amend. X.) The people of California, through the State’s constitution, have chosen to allow cities to exercise some political autonomy within their borders. (Cal. Const. art. XI, §§ 5, 7.) But cities are not sovereign; “in California as elsewhere they are mere creatures of the state and exist only at the state’s sufferance.” (*Board of Supervisors of Sacramento County v. Local Agency Formation Commission of Sacramento County* (1992) 3 Cal.4th 903, 914.)

With these principles in mind, this Court, in *Hall v. City of Taft*, held that “[i]t is competent for the state to retain to itself some part of the government even within [a] municipality, which it will exercise directly, or through the medium of other selected and more suitable instrumentalities.” (*Hall, supra*, 47 Cal.2d at 184, citations and quotation marks omitted.) Thus, when a state agency engages in a “sovereign activity” such as constructing or maintaining its buildings or managing its operations and employees, “as differentiated from enacting laws for the conduct of the public at large, it is not subject to local regulations unless the Constitution says it is or the Legislature has consented to such regulation.” (*Id.* at 183; *In re Means* (1939) 14 Cal.2d 254, 255-60.) State agencies, in short, “enjoy

immunity from local regulation” except when the State has “consented to waive such immunity.” (*Laidlaw Waste Systems, Inc. v. Bay Cities Services, Inc.* (1996) 43 Cal.App.4th 630, 635.) Only when a state agency is engaged in a purely “proprietary” activity does the State’s immunity not apply. (*Board of Trustees of the California State University and Colleges v. City of Los Angeles* (1975) 49 Cal.App.3d 45, 49-51.)

This test reflects the underlying political dynamics that arise when a city tries to impose legal requirements on a state agency. Whether it is in the public interest for state agencies to assist in the collection of local taxes, and whether the benefits of doing so outweigh the burdens, is a quintessentially legislative decision. (Opinion at 6-7; see *City of Santa Ana v. Board of Education of the City of Santa Ana* (1967) 255 Cal.App.2d 178, 179-80.) But who should make that decision? State agencies perform governmental functions on behalf of the entire State, and must be politically responsive to all California voters or the officials who represent them. Cities, in contrast, represent only a small subset of California voters. To allow the 850,000 people who live in San Francisco to dictate how an agency representing 39 million people must operate inverts the most fundamental principles of democratic decision-making. The sovereign immunity test, by focusing on State consent to local control, ensures that the State has a voice in choosing rules that might have a statewide impact.

Courts applying the sovereign immunity test have found that local laws of all stripes cannot be applied to state agencies without the State’s consent. Early on, this Court held that state agencies are not subject to local building regulations and employment laws. (*Hall, supra*, 47 Cal.2d at 182-84; *Means, supra*, 14 Cal.2d at 255-60.) And in the years since *Hall*, the Courts of Appeal have held that state agencies need not comply with local garbage collection rules (*City of Santa Ana, supra*, 255 Cal.App.2d at 179-80; *Laidlaw, supra*, 43 Cal.App.4th at 635-41); local zoning and



parking ordinances (*Town of Atherton v. Superior Court* (1958) 159 Cal.App.2d 417, 427-28; *City of Orange v. Valenti* (1974) 37 Cal.App.3d 240, 242-44); and local fees and taxes (*Regents of the University of California v. City of Santa Monica* (1978) 77 Cal.App.3d 130, 136; *Bame v. City of Del Mar* (2001) 86 Cal.App.4th 1346, 1351-53, 1355-62).

The majority opinion is entirely consistent with this precedent. Having concluded that the operation of UC Hastings' campus parking garage is not a proprietary activity and that the State has not waived its immunity from local control in this area, the majority correctly holds that San Francisco may not force UC Hastings to collect its parking tax. And while the majority closes its opinion by noting that "there may be . . . value in having state entities collect and remit charter city-taxes," it properly explains that "the doctrine incorporates readily available methods to implement any such value: state entities can voluntarily collect and remit those taxes, or the Legislature can tell them they must." (Opinion at 17.)

**B. Displacing the sovereign immunity test with a new test allowing cities to impose "reasonable" tax collection obligations, as San Francisco suggests, ignores the purpose of the immunity rule.**

On appeal, San Francisco did not argue that any of the prior cases applying the sovereign immunity test were incorrectly decided. Instead, according to San Francisco, there is one narrow field—the *collection* of local taxes—in which sovereign immunity does not apply. San Francisco justified this claim by drawing a distinction between local "regulatory" measures, which it concedes do not apply to state agencies, and local "revenue" measures, which purportedly do apply to the State.

As both the majority opinion and the dissent note, however, the distinction between "regulatory" and "revenue" measures developed as a way to determine when state law preempts charter city ordinances; it never had anything to do with sovereign immunity. (Opinion at 12; Dissent at 21-

23.) Moreover, this Court repudiated the distinction over 25 years ago in *California Federal Savings & Loan Ass'n v. City of Los Angeles* (1991) 54 Cal.3d 1 (“*Cal Fed*”), flatly rejecting the idea that “the subject of charter city taxation should merit treatment different from charter city regulatory measures.” (*Id.* at 6-7, 15.) Although it is true, the Court explained, “that the power to govern—whether local or state—means little without the coordinate power to tax,” this fact “fails to explain why, among all other municipal powers, the power to tax should be singled out as specially protectable, as uniquely unyielding to transcendent interests.” (*Id.* at 15.)

San Francisco’s petition for review subtly shifts focus. Rather than relying on an abstract distinction between “regulatory” and “revenue” measures, San Francisco simply asks this Court to adopt a blanket rule that a city’s imposition of “reasonable” tax collection obligations on state agencies never interferes with those agencies’ sovereign activities, at least where the city reimburses the agencies for the costs they incur in collecting a local tax. (Petition at 3.) It offers this proposed rule as a supposedly more “predictable” alternative to the sovereign immunity test—or, to be more precise, that portion of the sovereign immunity test that says only governmental, rather than proprietary, activities are entitled to immunity. (*Ibid.*) For the reasons set forth below, this contention lacks force.

- 1. The sovereign immunity test properly allows the political branches of the State to determine when a local law might interfere with sovereign activities; San Francisco’s proposed rule would transfer this power to the courts.**

Immunity from local laws applies when a state agency is engaged in “sovereign” activities. (*Hall, supra*, 47 Cal.2d at 183.) To implement this requirement, courts have held that “the state’s exemption from local regulation ‘is limited to situations where [a state entity] is operating in its governmental capacity’ as opposed to engaging in a ‘proprietary activity.’” (Opinion at 7, citing *Bame, supra*, 86 Cal.App.4th at 1356.) The majority

opinion holds, and UC Hastings agrees, that “an activity is not necessarily governmental just because it generates revenue used to support a state entity’s purpose.” (*Id.* at 9.) Nevertheless, when the activity in question “directly supports” an agency’s central function, immunity applies. (*Ibid.*)

Drawing a distinction between governmental and proprietary activities is a way to ask if a state agency is acting as the “sovereign” when undertaking a particular activity. But once this question is answered in the affirmative, it is left to the Legislature or the State’s voters to determine whether a local law might interfere with that activity. (See *City of Santa Ana*, *supra*, 255 Cal.App.2d at 180.) The debate over whether UC Hastings should act as San Francisco’s tax collector is, at its core, a debate over how state agencies should be run. Such debates rightfully belong in the political arena, not the courts. Thus, straight out of the gate, there is a problem with San Francisco’s petition for review. It ignores the most important part of the sovereign immunity test—State *consent* to local control.

San Francisco’s proffered rule would eradicate this central tenet of the sovereign immunity test, shifting the power to determine whether a local law disrupts a state agency’s administration of its own affairs to the courts. Indeed, San Francisco claims, as does the dissent, that “it is the difficult but inescapable duty of the court to . . . ‘allocate the governmental powers under consideration in the most sensible and appropriate fashion.’” (Petition at 18; Dissent at 29.) San Francisco’s reliance on this language is a telling indication of how far its analysis strays from the established rules in this area. The quote comes from this Court’s *Cal Fed* decision, a case that involved preemption, not sovereign immunity. It has no bearing here.

The preemption test in California is rooted in the State’s constitution, which provides that any city “may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.” (Cal. Const. art. XI, § 7.) Under this

provision, “[i]f otherwise valid local legislation conflicts with state law, it is preempted by such law and is void.”” (*Great Western Shows, Inc. v. County of Los Angeles* (2002) 27 Cal.4th 853, 860-61, citations omitted.) However, the preemptive effect of state law on charter cities is limited by the “home rule” provision of the California Constitution—article XI, section 5. Under their “home rule” authority, charter cities may “adopt and enforce ordinances that conflict with general state laws, provided the subject of the regulation is a ‘municipal affair’ rather than one of ‘statewide concern.’” (*Trader Sports, Inc. v. City of San Leandro* (2001) 93 Cal.App.4th 37, 45.) In contrast, when a charter city ordinance conflicts with a state statute that is “reasonably related” to a matter of “statewide concern,” state law is paramount.<sup>3</sup> (*Cal Fed, supra*, 54 Cal.3d at 17.)

*Cal Fed*’s statement that courts must “‘allocate the governmental powers under consideration in the most sensible and appropriate fashion’” is not, as San Francisco and the dissent read it, an invitation for courts to legislate from the bench. (*Ibid.*, citations omitted.) Instead, it is a reflection of the “ambiguity” inherent in identifying when a law addresses a “municipal affair” or a “statewide concern,” labels which are not “fixed or static” and which must be given meaning on an “ad hoc” basis. (*Id.* at 15-18.) Although sometimes difficult, this analysis is ultimately just an exercise in constitutional interpretation, properly left to the judiciary.

Under the sovereign immunity test, once a court decides that an activity is governmental rather than proprietary, its task is also interpretive. But the question it must answer is different, and considerably narrower:

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<sup>3</sup> As the majority opinion correctly explains, “the law governing preemption has little to do with the doctrine exempting state entities from local regulation.” (Opinion at 12.) Preempted local measures are void under state law; sovereign immunity, in contrast, exempts state agencies from having to comply with otherwise valid local measures. (*Id.* at 11-12.)

Has the State consented to local control? The balancing test used in “home rule” preemption cases is not in any way relevant to this inquiry.

None of the sovereign immunity cases reflects the approach suggested by San Francisco and the dissent. A fair-minded judge could easily have concluded that it would be reasonable to let cities choose which waste hauler should service local schools (*Laidlaw, supra*, 43 Cal.App.4th at 633-34), or that local registration of a plumber working on state property imposes only a minimal burden (*Means, supra*, 14 Cal.2d at 254-55, 259). Courts applying the sovereign immunity test, however, have left these decisions—and others like them—to the Legislature or the voters. (See also *City of Santa Ana, supra*, 255 Cal.App.2d at 180.) The majority showed the same deference here, as the sovereign immunity test requires.

**2. San Francisco exaggerates the alleged problems created by the “governmental vs. proprietary activity” test and understates the difficulties associated with its proposed rule allowing “reasonable” tax collection requirements.**

San Francisco’s view that the “governmental vs. proprietary activity” test creates intolerable uncertainty for cities trying to collect local taxes is overstated. No court applying this test has expressed any difficulty in sorting out which activities are entitled to immunity and which are not. Whatever problems might have arisen when a similar rule was used in the tort liability context, where courts struggled with who could seek compensation for injuries caused by a public agency, courts addressing the State’s immunity from local control have steered clear of “cramped” and artificial dividing lines and instead looked to the statutory authority and fundamental purposes of an agency to determine when immunity should apply. (Petition at 19-21; Opinion at 7-9; *Bame, supra*, 86 Cal.App.4th at 1357-58; *City of Los Angeles, supra*, 49 Cal.App.3d at 49-51.) The majority in this case certainly had no trouble concluding that the evidence presented to the trial court “established that providing parking for students,

faculty, staff, and visitors is integral to the universities' educational . . . purposes.” (Opinion at 7-8.) Even the dissent seems to recognize that providing campus parking is a governmental activity. (Dissent at 2.)

This holding does not represent a grave threat to cities' ability to collect local taxes. Private businesses and other non-state entities must still comply with local tax collection obligations, as must state agencies engaged in proprietary activities. While San Francisco expresses concern about the collection of taxes on hotel occupancy, water, and electricity, the provision of these services raises different issues under the “governmental vs. proprietary activity” test than this case. (Petition at 3-4, 15-16.) Indeed, *City of Modesto v. Modesto Irrigation District* (1973) 34 Cal.App.3d 504, cited extensively by San Francisco, suggests that state agencies providing utility services are engaged in a proprietary activity and may very well have to serve as local tax collectors. Likewise, if UC Hastings operated a garage as a purely profit-making enterprise, it could not claim immunity. But it doesn't; instead, it built its garage to ensure that students, faculty, staff, and visitors have safe and easy access to a campus that is located in a congested urban area with limited street parking. (CT 270-271 [¶¶ 7-8].)

Moreover, San Francisco has never offered any evidence to support the claim that it “has no practical [ ]or economical means” of collecting its parking tax without UC Hastings' cooperation. (Petition at 4, citing *City of Modesto, supra*, 34 Cal.App.3d at 508.) What was impractical or uneconomical in the 1970s, when *City of Modesto* was decided, may not be so today, when bridge tolls can be invoiced by mail to commuters crossing the Golden Gate Bridge using pictures taken of their license plates by high-speed automated cameras. (“Toll Payment Options at the Golden Gate Bridge,” <http://goldengate.org/tolls/tollpaymentoptions.php> [last accessed July 7, 2017].) And of course, San Francisco may always lobby the Legislature or otherwise seek a change in the law to secure the State's