

RESOLUTION NO. 24-075

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST HOLLYWOOD, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE NOVEMBER 5, 2024 GENERAL MUNICIPAL ELECTION FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX (SALES TAX) AT THE RATE OF ONE-QUARTER CENT ($1/4\phi$), THAT WILL ONLY TAKE EFFECT IF A FUTURE DISTRICT SALES TAX WITHIN THE COUNTY QUALIFIES FOR A BALLOT AND IS ENACTED

WHEREAS, the City of West Hollywood (“City”) is authorized to levy a Transactions and Use Tax (“TUT”) for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIII C, section 2 of the California Constitution (“Proposition 218”); and

WHEREAS, pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at a Municipal Election; and

WHEREAS, California Revenue and Taxation Code section 7251.1 sets a combined limit of 2% on the total TUT that a county and any city within the county may levy; and

WHEREAS, Los Angeles County has, for many years, used 1% of the 2% limit by enacting Propositions A and C - two special TUT’s to fund Countywide transportation projects and services; and

WHEREAS, in March, 2017, Los Angeles County voters enacted Measure H, an additional $1/4\%$ special TUT for 10 years to fund Countywide programs and services to address homelessness; and

WHEREAS, County Measure H counts against the 2% statutory combined limit; and

WHEREAS, as a result, since 2017, cities within Los Angeles County seeking to enact a TUT have been statutorily limited to proposing no more than a $3/4\%$ TUT to their voters, since Los Angeles County is currently using $1 1/4\%$ of the statutory limit under Revenue and Taxation Code section 7251.1 between Propositions A and C and Measure H; and

WHEREAS, Measure H is scheduled to sunset by its own terms on September 30, 2027; and

WHEREAS, on June 25, 2024, the Los Angeles County Board of Supervisors placed a new measure on the November 5, 2024 Statewide General Election ballot that would enact a new $1/2\%$ special TUT to fund Countywide programs and services to address homelessness; and

Resolution No. 24-075
Page 2

WHEREAS, the new County measure would repeal Measure H and, per special legislation, would not count against the 2% combined limit under Revenue and Taxation Code section 7251.1; and

WHEREAS, by operation of the new County TUT measure should it pass, or the scheduled sunset of County Measure H, by no later than October 1, 2027, an additional ¼% of authority under the 2% combined limit will be available for Los Angeles County cities to enact city TUT's; and

WHEREAS, the State has increasingly shifted responsibility for many programs back to local cities like West Hollywood without the funds to provide these programs for local residents; and

WHEREAS, the City of West Hollywood wishes to do more locally to address homelessness in public areas and support those at risk of becoming homeless, by increasing local crisis behavioral and mobile response teams, mental health and substance abuse use services, supportive housing, and other social services; and

WHEREAS, with more than 2,200 reported burglaries, robberies, and car thefts reported in West Hollywood in 2023, the City wishes to do more to reduce violent crime, armed thefts, and smash/grabs from local businesses; and

WHEREAS, additional, locally-controlled funding could help increase public safety services, improve crime-solving technology, and crime prevention in residential/commercial areas; and

WHEREAS, this measure could also provide locally-controlled funding for West Hollywood's streets and roads, as well as towards community resources and infrastructure to clean and maintain our neighborhoods and business areas; and

WHEREAS, based upon the above, the City Council would like to submit to the voters at the November 5, 2024 General Municipal Election a measure that will only take effect if a future district sales tax within the county qualifies for a ballot and is enacted, and would establish a supplemental general TUT of one-quarter cent (1/4¢) on the sale and/or use of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth in the attached proposed ordinance adding Chapter 3.44 to Title 3 of the City's Municipal Code; and

WHEREAS, this measure would seek to redirect that ¼ cent of funding to West Hollywood rather than the County or another government agency receiving those funds instead; and

WHEREAS, the one-quarter cent (1/4¢) TUT is a general tax, the revenue of which will be placed in the City's general fund and will be used to pay for general City services; and

Resolution No. 24-075
Page 3

WHEREAS, according to City figures, approximately two-thirds of the revenue that would be collected from this measure would be generated by tourists and those from surrounding areas who visit West Hollywood; and

WHEREAS, all funds raised by this measure, if implemented are required to be spent in West Hollywood for local services and cannot be taken by the County or State; and

WHEREAS, on November 6, 1996, the voters of the State of California approved Proposition 218, an amendment to the State Constitution which requires that all general taxes which are imposed, extended or increased must be submitted to the electorate and approved by a majority vote of the qualified electors voting in the election; and

WHEREAS, pursuant to Proposition 218 (California Constitution, Article XIII C, section 2(b)), the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

WHEREAS, the next regularly scheduled general election at which City Council members will be elected is November 5, 2024; and

WHEREAS, pursuant to Revenue and Taxation Code section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place the Measure on the November 5, 2024 ballot; and

WHEREAS, the ordinance to be considered by the qualified voters and the terms of approval, collection and use of the general TUT are described and provided for in the ordinance/measure attached hereto as Exhibit "A" (the "Measure") and by this reference made an operative part hereof, in accordance with all applicable laws.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST HOLLYWOOD:

SECTION 1. Incorporation of Recitals. The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

SECTION 2. Submission of Ballot Measure. Pursuant to California Elections Code section 9222, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the City, the City Council, **by a two-thirds (2/3) vote of all members**, hereby orders the Measure to be submitted to the voters of the City at the General Municipal Election to be held on **Tuesday, November 5, 2024.**

SECTION 3. The City Council, pursuant to California Elections Code section 9222, hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on Tuesday, November 5, 2024, in addition to any other matters

required by law, there shall be printed substantially the following ballot question:

<p>West Hollywood Local Control, Public Safety Measure: Shall the measure providing funding for general services, including keeping public areas safe/clean; preventing/responding to crime; retaining/attracting local businesses; addressing homelessness; by redirecting to West Hollywood a ¼¢ sales tax if a future district sales tax within the County qualifies for a ballot and is enacted, generating approximately \$5,000,000 annually in locally controlled revenue for West Hollywood residents until ended by voters, requiring audits/spending disclosure, be adopted?</p>	YES
	NO

SECTION 4. Conduct of Election.

The Board of Supervisors of the County of Los Angeles is hereby authorized and respectfully requested to authorize and permit the Registrar-Recorder/County Clerk of the County of Los Angeles to:

- a) Print and supply ballots for said City of West Hollywood General Municipal Election.
- b) Mail the City’s sample ballots and candidate statements of qualifications to the electors of the City of West Hollywood as part of the same material that will be mailed to the voters of the Statewide General Election to be held in the County of Los Angeles.
- c) Perform such other services as may be required for the consolidation and conduct of said City of West Hollywood General Municipal Election with said Statewide General Election to be held in the County of Los Angeles.

SECTION 5. Pursuant to Elections Code section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and transmit such impartial analysis to the City Clerk not later than the deadline for submittal of primary arguments for or against the Measure.

The impartial analysis shall include a statement indicating whether the Measure was placed on the ballot by a petition signed by the requisite number of voters or by the City Council. In the event the entire text of the Measure is not printed on the ballot, nor in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: **“The above statement is an impartial analysis of Ordinance or Measure _____. If you desire a copy of the ordinance or measure, please call the Office of the City Clerk at (310) 848-6800 and a copy will be mailed at no cost to you.”**

SECTION 6. Notice of the election is hereby given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 7. Placement on the Ballot. The full text of the Measure shall not be printed in the voter information guide, and a statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

SECTION 8. Filing with County. The City Clerk shall, not later than the 88th day prior to the General Municipal Election to be held on Tuesday, November 5, 2024, file with the Board of Supervisors and the Registrar of Voters of the County of Los Angeles, State of California, a certified copy of this Resolution.

SECTION 9. Public Examination. Pursuant to Elections Code section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk’s office of the specific dates that the examination period will run.

SECTION 10. The City Council hereby finds and determines that the Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act (“CEQA”) and the State CEQA Guidelines, section 15378(b)(5).

SECTION 11. Severability. The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

SECTION 12. This Resolution shall become effective upon its adoption.

SECTION 13. The City Clerk shall certify the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of West Hollywood at a regular meeting held this 5th day of August, 2024 by the following vote:

AYES:	Councilmember:	Heilman, Meister, Shyne, Vice Mayor Byers, and Mayor Erickson.
NOES:	Councilmember:	None.
ABSENT:	Councilmember:	None.
ABSTAIN:	Councilmember:	None.

Resolution No. 24-075
Page 6

DocuSigned by:

JOHN ERICKSON

EB6D9C509E21436...

JOHN M. ERICKSON, MAYOR

ATTEST:

DocuSigned by:

Melissa Crowder

2072ACE2525D4B6...

MELISSA CROWDER, CITY CLERK

Resolution No. 24-075
Page 7

Exhibit "A"
Transactions and Use Tax Ordinance

[attached behind this page]

ORDINANCE NO. ____

AN ORDINANCE OF THE PEOPLE OF THE CITY OF WEST HOLLYWOOD, CALIFORNIA, ADDING CHAPTER 3.44 TO TITLE 3 OF THE WEST HOLLYWOOD MUNICIPAL CODE TO ENACT A SUPPLEMENTAL GENERAL ONE-QUARTER PERCENT (1/4%) GENERAL TRANSACTIONS AND USE TAX (SALES TAX) THAT WILL ONLY TAKE EFFECT IF LOS ANGELES COUNTY OR A DISTRICT PLACES A SALES TAX MEASURE ON A FUTURE BALLOT WHICH IS ENACTED, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

WHEREAS, pursuant to California Revenue and Taxation Code section 7285.9 the City of West Hollywood ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to majority voter approval; and

WHEREAS, the People of the City desire add Chapter 3.44 to Title 3 of the West Hollywood Municipal Code establishing, taking effect if a future Los Angeles County or a District places a sales tax measure on a ballot and is enacted, a Supplemental General Transactions and Use Tax ("TUT") until ended by voters, on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter percent (1/4%).

NOW, THEREFORE, THE PEOPLE OF THE CITY OF WEST HOLLYWOOD DO HEREBY ORDAIN AS FOLLOWS:

Section 1. Title and Text. This Ordinance shall be known as the "West Hollywood Supplemental General Transactions and Use Tax", the full text of which is set forth in Attachment "1", attached hereto and incorporated herein by reference.

Section 2. Approval by the City Council. Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on August 5, 2024.

Section 3. Approval by the Voters. Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of West Hollywood voting at the General Municipal Election of November 5, 2024. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

Section 4. Operative Date. For the "Operative Date" for the Supplemental Transactions and Use Tax, see West Hollywood Municipal Code Section 3.44.140 .

Resolution No. 24-075

Page 9

Section 5. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Chapter 3.44 – SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX

Sections:

- 3.44.010 - Title.**
- 3.44.020 - Purpose.**
- 3.44.030 - Contract With State.**
- 3.44.040 - Transactions Tax Rate.**
- 3.44.050 - Place of Sale.**
- 3.44.060 - Use Tax Rate.**
- 3.44.070 - Adoption of Provisions of State Law.**
- 3.44.080 - Limitations on Adoption of State Law and Collection of Use Taxes.**
- 3.44.090 - Permit Not Required.**
- 3.44.100 - Exemptions and Exclusions.**
- 3.44.110 - Amendments.**
- 3.44.120 - Enjoining Collection Forbidden.**
- 3.44.130 - Duration of Tax**

Sections:

3.44.010 – Title.

This ordinance shall be known as the “City of West Hollywood Supplemental General Transactions and Use Tax Ordinance”. The City of West Hollywood hereinafter shall be called “City.” This ordinance shall be applicable in the incorporated territory of the City.

3.44.020 – Purpose.

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee

Administration in administering and collecting the California State Sales and Use Taxes.

- D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record-keeping upon persons subject to taxation under the provisions of this ordinance.
- E. This retail transactions and use tax is supplemental to the transaction and use tax established under Chapter 3.40.

3.44.030 - Contract With State.

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

3.44.040 - Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of one-quarter percent (1/4%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.44.050 - Place of Sale.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.44.060 - Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of one-quarter percent (1/4%) of the sales price of the property. The sales price shall include

delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.44.070 - Adoption of Provisions of State Law.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3.44.080 - Limitations on Adoption of State Law and Collection of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
1. The word "State" is used as a part of the title of the State Controller, State Treasurer, California Victim Compensation Board, California Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California;
 2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.
 3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 4. In reference to Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

- B. The word “city” shall be substituted for the word “state” in the phrase “retailer engaged in business in this state” in Section 6203 of the Revenue and Taxation Code and in the definition of that phrase in Section 6203.
1. “A retailer engaged in business in the City” shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.44.090 - Permit not Required.

If a seller’s permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor’s permit shall not be required by this Ordinance.

3.44.100 - Exemptions and Exclusions.

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

- b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.
 5. For the purposes of subparagraphs (3) and (4) of this subsection, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this City of tangible personal property:
 1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
 5. For the purposes of subparagraphs (3) and (4) of this subsection, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease

has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.
7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for, a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

3.44.110 - Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

3.44.120 - Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.44.130 – Duration of Tax.

The tax imposed by this chapter shall continue until this ordinance is repealed.

3.44.140: AUTOMATIC SUSPENSION, IMPLEMENTATION.

The taxes authorized by this chapter are subject to the following:

A. For purposes of this Section, the term "district" has the meaning set forth in Revenue and Taxation Code § 7252 to the extent such a district may have taxing powers within the City's jurisdiction under applicable law. For example, and without limitation, the County of Los Angeles is a "district" for purposes of this Section.

B. The City will suspend collection of the taxes authorized by this chapter so long as a district does not place a measure on the ballot seeking voter authorization to enact a new or increased retail transactions and use tax in accordance with Sections 7251 et. seq. and Sections 7285 or 7285.5 of the Revenue and Taxation Code or similar law which, if enacted, would be subject to the 2% combined statutory limit of transactions and use taxation under Section 7251.1 of the Revenue and Taxation Code.

C. Should a district place a transactions and use tax measure on the ballot as contemplated by Subsection B, then the City will promptly commence collection of the taxes authorized by this chapter. The City shall give the California Department of Tax and Fee Administration written notice of said facts and request collection of the tax at the earliest time permitted by law.

D. Should the district tax measure receive voter approval and become effective, the taxes authorized by this chapter shall be collected and remitted to the City at the earliest time permitted by law and the district tax shall not be collected in the City. Should a measure placed on the ballot fail to secure voter approval or otherwise not become effective then, notwithstanding any other provision of this chapter, the City will, once again, suspend collection of the taxes authorized by this chapter, and shall give the California Department of Tax and Fee Administration written notice to cease collection of said taxes not less than 110 days prior to the operative date of the suspension.

E. Nothing in this Section is intended to, nor will it, limit the number of times the City may suspend or implement tax collection authorized by this chapter based upon the actions contemplated in Subsections B through C.

F. Revenue from any taxes collected between the time periods contemplated by Subsections B through D may be retained by the City for general purposes and need not be refunded."