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By Rosalba Sanchez at 11:31 am, Feb 28, 2022

RESOLUTION NO. 2022-21

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

53 March 15, 2022



CELIA ZAVALA
EXECUTIVE OFFICER

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TORRANCE, CALIFORNIA, PLACING A MEASURE ON THE BALLOT FOR THE GENERAL MUNICIPAL ELECTION CONSOLIDATED WITH THE STATEWIDE PRIMARY ELECTION TO BE HELD IN THE CITY OF TORRANCE ON TUESDAY, JUNE 7, 2022, FOR THE PURPOSE OF SUBMITTING A MEASURE IMPOSING A TRANSACTIONS AND USE TAX TO A VOTE OF THE QUALIFIED ELECTORS OF THE CITY; DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS OF THE MEASURE; AND PROVIDING FOR THE FILING OF PRIMARY AND REBUTTAL ARGUMENTS AND SETTING RULES FOR THE FILING OF WRITTEN ARGUMENTS REGARDING A PROPOSED MEASURE TO BE SUBMITTED AT THE ELECTION

WHEREAS, the health and safety of all residents in the City of Torrance (“the City”) is the City’s top priority; and

WHEREAS, the City is committed to safe neighborhoods and quality services to support residents; and

WHEREAS, the City has been forced in recent years to reduce resources and staffing in nearly all service areas including public safety, public works, administration, libraries and community services in order to balance the budget and will need to continue to do so in the absence of additional revenue; and

WHEREAS, the inadequacy of the City’s existing revenues creates a potential threat to the public health, safety and general welfare of the community; and

WHEREAS, Los Angeles County and the Metropolitan Transit Authority have increased sales taxes in recent years for regional purposes and those funds are not allocated directly to the City. Only a fraction of those taxes Torrance residents and visitors pay in Torrance actually flow back to Torrance. Currently, the City can count on receiving just 1% of the sales taxes Torrance residents and visitors pay; and

WHEREAS, any new sales tax applicable in the City imposed by an entity other than the City would likely result in those tax revenues being spent outside the City and the City would be prohibited from using the remaining amount of the available tax rate; and

WHEREAS, Torrance residents have identified priorities such as maintaining 911, fire and paramedic services, addressing homelessness, and maintaining safe schools; and

WHEREAS, an increased revenue source would help fund critical public safety and community services programs and pay for essential public infrastructure improvements to roads, parks and public facilities; and

WHEREAS, the City must ensure that Torrance has the needed public safety officers, firefighters, paramedics, lifesaving equipment and communications technology to respond quickly to emergencies and save lives; and

WHEREAS, local, voter-approved funding will provide a guaranteed source of money for essential City services that cannot be taken by Sacramento or Washington D.C. as all funds will be legally required to be spent in Torrance; and

WHEREAS, pursuant to California Constitution Article XI, Section 5(a) and Torrance City Charter section 400, the City of Torrance ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to voter approval; and

WHEREAS, pursuant to California Revenue & Taxation Code Sections 7251 *et seq.* and 7285.9, the City of Torrance ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to voter approval; and

WHEREAS, the City proposes to levy a Transactions and Use Tax (sales tax) for general purposes to fund unbudgeted priorities, maintain public safety, and maintain other essential City services; and

WHEREAS, the proposed measure will include strict accountability requirements such as public disclosure of all spending and annual independent financial audits that ensure funds are used effectively and as promised, and only to benefit the Torrance community; and

WHEREAS, a General Municipal Election consolidated with the statewide primary election on Tuesday, June 7, 2022, has been called by has been called Resolution No. 2022-01 on January 25, 2022; and

WHEREAS, the City Council also desires to submit to the voters at the election a question relating to transactions and use tax.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF TORRANCE, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1.

Pursuant to the provisions of California Constitution Article XI, Section 5(a), Torrance City Charter Section 400, the California Elections Code Section 9222, California Revenue & Taxation Code Section 7251 *et seq.*, California Revenue and Taxation Code Section 9285.9, and any other applicable requirements of the laws of the State of California relating to charter cities, the City Council, by a two-thirds vote of all members, places a Measure on the ballot for the General Municipal Election consolidated with the statewide primary election in the City of Torrance scheduled for Tuesday, the 7th day of June, 2022, as previously established and implemented by the City Council in Resolution Numbers 2022-01 and 2022-02 adopted on January 25, 2022, for the purpose of submitting to a vote of the qualified electors of the City of Torrance the following proposed Measure:

City of Torrance – Torrance Public Safety/Essential Services Measure

To maintain city services such as fire/ paramedic/ public safety/ 9-1-1 response, safe schools; protect local drinking water sources/ coastal waters from pollution; keep parks/ public areas safe/ clean; repair streets/ potholes; prevent thefts/ property crime; maintain senior services; and address homelessness, shall the City of Torrance ordinance be adopted establishing a ½¢ sales tax for general government use, generating approximately \$18,000,000 annually until ended by voters, requiring public spending disclosure, independent audits, all funds locally controlled?	YES
	NO

Section 2.

That the text of the Measure to be submitted to the voters is attached hereto as Exhibit "A".

Section 3.

That the minimum vote requirement for the Measure to pass is a simple majority (50% + 1) of the votes cast.

Section 4.

That pursuant to California 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 portion of the sample ballot, 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) 618-2870 and a copy will be mailed at no cost to you."**

Section 5.

Primary Arguments. That the City Council authorizes (i) the Mayor, City Council or any member(s) of the City Council, (ii) any appointive officer of the City, (iii) any individual voter eligible to vote on the above Measure, (iv) a bona fide association of such citizens or (v) any combination of voters and associations, to file a written argument in favor of or against the Measure, accompanied by the printed name(s) and signature(s) of the author(s) submitting it, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code of the State of California, the City Council Rules of Order, and to change the argument until and including the date fixed below by the City Clerk, after which no arguments for or against the Measure may be submitted to the City Clerk.

Section 6.

Pursuant to the City Council Rules of Order, the Mayor, with the approval of the City Council, may designate a person, or association of persons, to write arguments either for or against or both for and against the adoption of any Measure or proposition placed on the ballot.

Section 7.

The deadline to submit arguments for or against the Measure pursuant to this Resolution is declared by the City Clerk to be March 18, 2022, at 5:30 p.m. Each argument shall not exceed 300 words and shall be filed with the City Clerk, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument.

Section 8.

Rebuttal Arguments. Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the primary arguments for and against the Measure which will be printed and distributed to the voters, the Clerk shall send copies of the primary argument in favor of the Measure to the authors of the primary argument against, and copies of the primary argument against to authors of the primary argument in favor. The authors or persons designated by them may prepare and submit rebuttal arguments not exceeding 250 words. The rebuttal arguments shall be filed with the City Clerk not later than March 28, 2022 at 5:30 p.m. Authors may change a rebuttal argument until and including the date fixed above by the City Clerk, after which no rebuttal arguments for or against the Measure may be submitted to the City Clerk. Rebuttal arguments shall be printed in the same manner as the primary arguments. Each rebuttal argument shall immediately follow the primary argument which it seeks to rebut.

Section 9.

That notice of the time and place of holding 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 10.

The City Clerk is authorized, instructed and directed to coordinate with the County of Los Angeles Registrar-Recorder/County Clerk to procure and furnish any and all official ballots, notices, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election.

Section 11.

That the ballots to be used at the election shall be in form and content as required by law.

Section 12.

This call for a general election on June 7, 2022 includes the Vote Center Election procedure provided for in Elections Code section 4007.

Section 13.

That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

Section 14.

The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

Section 15.

The City Council finds that this Resolution is not subject to the California Environmental Quality Act (CEQA) pursuant to Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment), and 15060(c)(3) (the activity is not a project as defined in Section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, because it has no potential for resulting in physical change to the environment, directly or indirectly.

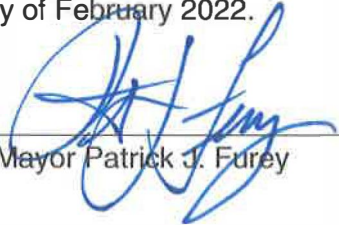
Section 16.

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 17.

That the City Council authorizes the City Clerk to administer the election and all reasonable and actual election expenses shall be paid by the City upon presentation of a properly submitted bill.

INTRODUCED, APPROVED, and ADOPTED this 15th day of February 2022.



Mayor Patrick J. Furey

APPROVED AS TO FORM:
PATRICK Q. SULLIVAN, City Attorney

by 

Tatia Y. Strader, Assistant City Attorney

ATTEST:


Rebecca Poirier, City Clerk

Attachment: Exhibit A Text of Measure


TORRANCE CITY COUNCIL RESOLUTION NO. 2022-21

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss
CITY OF TORRANCE)

I, Rebecca Poirier, City Clerk of the City of Torrance, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Torrance at a regular meeting of said Council held on the 15th day of February, 2022 by the following roll call vote:

AYES: COUNCILMEMBERS Ashcraft, Kalani, Griffiths, Walser, and Mayor Furey.
NOES: COUNCILMEMBERS Chen and Mattucci.
ABSTAIN: COUNCILMEMBERS None.
ABSENT: COUNCILMEMBERS None.

Date: 2/23/2022



Rebecca Poirier, MMC
City Clerk of the City of Torrance

ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TORRANCE, CALIFORNIA, IMPOSING A TRANSACTIONS AND USE TAX TO FUND GENERAL MUNICIPAL SERVICES TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, IF APPROVED BY A MAJORITY OF THE VOTERS VOTING IN THE GENERAL MUNICIPAL ELECTION CONSOLIDATED STATEWIDE PRIMARY ELECTION ON TUESDAY, JUNE 7, 2022

WHEREAS, the health and safety of all residents in the City of Torrance (“the City”) is the City’s top priority; and

WHEREAS, the City is committed to safe neighborhoods and quality services to support residents; and

WHEREAS, the City has been forced in recent years to reduce resources and staffing in nearly all service areas including public safety, public works, administration, libraries and community services in order to balance the budget and will need to continue to do so in the absence of additional revenue; and

WHEREAS, the inadequacy of the City’s existing revenues creates a potential threat to the public health, safety and general welfare of the community; and

WHEREAS, Los Angeles County and the Metropolitan Transit Authority have increased sales taxes in recent years for regional purposes and those funds are not allocated directly to the City. Only a fraction of those taxes Torrance residents and visitors pay in Torrance actually flow back to Torrance. Currently, the City can count on receiving just 1% of the sales taxes Torrance residents and visitors pay; and

WHEREAS, any new sales tax applicable in the City imposed by an entity other than the City would likely result in those tax revenues being spent

outside the City and the City would be prohibited from using the remaining amount of the available tax rate; and

WHEREAS, Torrance residents have identified priorities such as maintaining 911, fire and paramedic services, addressing homelessness, and maintaining safe schools; and

WHEREAS, an increased revenue source would help fund critical public safety and community services programs and pay for essential public infrastructure improvements to roads, parks and public facilities; and

WHEREAS, the City must ensure that Torrance has the needed public safety officers, firefighters, paramedics, lifesaving equipment and communications technology to respond quickly to emergencies and save lives; and

WHEREAS, local, voter-approved funding will provide a guaranteed source of money for essential City services that cannot be taken by Sacramento or Washington D.C. as all funds will be legally required to be spent in Torrance; and

WHEREAS, pursuant to California Constitution Article XI, Section 5(a) and Torrance City Charter section 400, the City of Torrance ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to voter approval; and

WHEREAS, pursuant to California Revenue & Taxation Code Sections 7251 *et seq.* and 7285.9, the City of Torrance ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to voter approval; and

WHEREAS, the City proposes to levy a Transactions and Use Tax (sales tax) for general purposes to fund unbudgeted priorities, maintain public safety, and maintain other essential City services; and

WHEREAS, the proposed measure will include strict accountability requirements such as public disclosure of all spending, and annual independent

financial audits that ensure funds are used effectively and as promised, and only to benefit the Torrance community.

NOW, THEREFORE, THE PEOPLE OF THE CITY OF TORRANCE, CALIFORNIA, DO ORDAIN AS FOLLOWS:

SECTION 1. AMENDMENT OF CODE. Chapter 32 is hereby added to Division 2 of the Torrance Municipal Code to read as follows:

“Chapter 32 – Transactions and Use Tax

Section 232.1.010. Title. This Chapter shall be known as the “City of Torrance Transactions and Use Tax.” The city hereinafter shall be called “City.” This Chapter shall be applicable in the incorporated territory of the City.

Section 232.1.020. Operative Date. The provisions of this Chapter shall be operative on the first day of the first calendar quarter commencing more than 110 days after the adoption of this Chapter, the date of such adoption being as set forth below.

Section 232.1.030. Purpose. This Chapter is adopted to achieve the following, among other purposes, and directs that its 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 Chapter which becomes operative if a majority of the electors voting on the ballot measure approving the Chapter vote to approve the imposition of the tax at an election called for that purpose.
- (b) To adopt retail transactions and use tax ordinance that incorporate 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 retail transactions and use tax ordinance that impose a tax and provide 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 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 Chapter.

Section 232.1.040. Contract with State. Before the operative date, the City must contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this Chapter; provided that if the City has not contracted with the California Department of Tax and Fee Administration before the operative date, it must nevertheless so contract and in such a case the operative date is the first day of the first calendar quarter following the execution of such a contract.

Section 232.1.050. 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 0.50% 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.

Section 232.1.060. Place of Sale. For the purposes of this Chapter, 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.

Section 232.1.070. 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 0.50% 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.

Section 232.1.080. Adoption of Provisions of State Law. Except as provided in this Chapter 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 adopted and made part of this Chapter as though fully set forth.

Section 232.1.090. 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 part of the title of the State Controller, State Treasurer, 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 Chapter.

(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:

(i) 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;

(ii) 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 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 and in the definition of that phrase in Section 6203.

(1) "A retailer engaged in business in the District" 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.

Section 232.1.100. 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 Chapter.

Section 232.1.110. 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 sales 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:

(i) 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

(ii) 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 Chapter.

(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 Chapter.

(5) For purposes of subparagraphs (3) and (4) of this section, 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 Chapter, 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 Chapter.

(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 Chapter.

(5) For the purposes of subparagraphs (3) and (4) of this section, 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 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 Chapter 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.

Section 232.1.120. Amendments. All amendments subsequent to the effective date of this Chapter 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 Chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Chapter.

Section 232.1.130. 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 Chapter, 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.

Section 232.1.140. Severability. If any provision of this Chapter 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.

Section 232.1.150. Effective Date. This Chapter relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

SECTION 2. ENVIRONMENTAL ANALYSIS: This Ordinance is exempt from review under the California Environmental Quality Act (California Public Resources Code Sections 2100 et seq., "CEQA") and CEQA regulations (14 California Code of Regulations Sections 1500 et seq.) because it establishes rules and procedures to implement government funding mechanisms; does not involve any commitment to a specific project which could result in a potentially significant physical impact on the environment; and constitutes an organizational or administrative activity that will not result in direct or indirect physical changes in the environment. Accordingly, this Ordinance does not constitute a "project" that requires environmental review (14 CCR Section 15378(b)(4-5)).

SECTION 3. INCONSISTENT PROVISIONS. Any provisions of the Torrance Municipal Code, or appendices thereto, or any other ordinances of the City inconsistent herewith, to the extent of such inconsistencies and no further, are hereby repealed.

SECTION 4. VOTER APPROVAL. This Ordinance will enact and impose a general tax. Accordingly, it will be submitted to a General Municipal Election consolidated with the statewide primary election on Tuesday, June 7, 2022 for voter approval. If a majority of voters vote in favor of the Proposition, it will become valid and binding on the date that the City Council certifies the election results. Should the provisions of Government Code Sections 53720 et seq. or California Constitution Article XIIC be repealed or amended, or interpreted by the courts so that voter approval is not required for enacting this Ordinance, then this Ordinance will take effect as provided for all other City ordinances and may be amended in the same manner as all other City ordinances.

SECTION 5. CERTIFICATION. The Mayor will sign this Ordinance and the City Clerk will attest and certify to the passage and adoption of this Ordinance if a majority of

voters voting in the General Municipal Election consolidated with the statewide primary election on Tuesday, June 7, 2022 approve the Proposition approving this Ordinance.

PASSED, APPROVED and ADOPTED by the People of the City of Torrance at a General Election held on June 7, 2022.

Patrick J. Furey, Mayor

APPROVED AS TO FORM:

ATTEST:

PATRICK Q. SULLIVAN
CITY ATTORNEY

Tatia Y. Strader, Assistant City Attorney

Rebecca Poirier, City Clerk