



August 9, 2024

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

Mr. Edward Yen, Executive Officer
Board of Supervisors
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 383
Los Angeles, California 90012

60 October 22, 2024

Dear Mr. Yen:

EDWARD YEN
EXECUTIVE OFFICER

Enclosed please find certified copies of the following:

Irwindale Resolution No. 2024-66-3543 – Ordering the Submission to the Qualified Electors of the City of a Certain Measure Relating to a Supplemental Transactions and Use (Sales) Tax at the Consolidated General Municipal Election to be held on Tuesday, November 5, 2024;

Irwindale Resolution No. 2024-67-3544 – Setting Priorities for Filing Written Argument(s) and Directing the City Attorney to Prepare and Impartial Analysis, Regarding the City of Irwindale General Services Measure;

Irwindale Resolution No. 2024-68-3545 - Providing for the Filing of Rebuttal Arguments for the Irwindale General Services Measure Submitted at a General Municipal Election on November 5, 2024; and

Should you have any questions or require anything further, please feel free to call me at 626-430-2202.

Sincerely,

Laura M. Nieto, MMC
Chief Deputy City Clerk

CC: Mr. Dean C. Logan, Registrar-Recorder/County Clerk (ecu@rrcc.lacounty.gov)

Julian A. Miranda, City Manager / City Clerk

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES
FILED

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RESOLUTION NO. 2024-66-3543

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE, CALIFORNIA, ORDERING THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF A CERTAIN MEASURE RELATING TO A SUPPLEMENTAL TRANSACTIONS AND USE (SALES) TAX AT THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024

WHEREAS, Article XIIC, Section 2 of the California Constitution authorizes a city to impose a general tax if approved by a majority vote of the qualified electors; and

WHEREAS, Article XIIC, Section 2, of the California Constitution requires that the election at which a general tax increase is submitted to the electorate shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body; and

WHEREAS, Part 1.6 (commencing with Section 7251) of Division 2 of the California Revenue and Taxation Code, and Section 7285.9 of the California Revenue and Taxation Code, authorizes a city to adopt a transactions and use (sales) 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; and

WHEREAS, a General Municipal Election on Tuesday, November 5, 2024, has been called by Resolution No. 2024-25-3502 for the purpose of electing municipal officers as provided therein; and

WHEREAS, by Resolution No. 2024-25-3502, the Irwindale City Council (“**City Council**”) has requested that the Board of Supervisors for the County of Los Angeles consent and agree to the consolidation of the election with the Statewide Primary Election on Tuesday, November 5, 2024; and

WHEREAS, to preserve and fund vital general services for the City of Irwindale (“**City**”), the City must identify a reliable source of locally controlled funding; and

WHEREAS, the City Council now desires to submit to the voters at the General Municipal Election a measure relating to the establishment of a supplemental transactions and use (sales) tax as provided in this Resolution and the City Council further desires that this measure be submitted to the voters at the aforementioned General Municipal Election that is consolidated with the Statewide General Election on Tuesday, November 5, 2024; and

WHEREAS, therefore, the proposed tax measure contemplated by this Resolution could maintain funding for vital City services and help implement the needs and plans of the City by establishing a general tax in which the proceeds will be deposited in the City’s General Fund for general government use; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, would create a locally-controlled funding source that can only be used for local services and address local priorities, which is legally-protected from being taken by the State; and

WHEREAS, the proposed tax measure contemplated by this Resolution, if approved, will have strict accountability requirements such as public disclosure of all spending and annual independent financial audits that ensure funds are used effectively, and only to the benefit of the Irwindale community.

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

SECTION 1. Incorporation of Recitals. The City Council hereby finds and determines that the foregoing recitals are true and correct, are incorporated herein and by this reference made an operative part thereof:

SECTION 2. Submission of Ballot Measure. That the City Council, pursuant to its right and authority, does order submitted to the voters at the consolidated General Municipal Election on Tuesday, November 5, 2024, the ordinance attached hereto as Exhibit A, which establishes a supplemental transactions and use tax at a rate of ¼%, with the abbreviated form of this measure to appear on the ballot is specified below. This measure shall be entitled the “IRWINDALE GENERAL SERVICES MEASURE.”

SECTION 3. Ballot Measure. The abbreviated form of the measure to be placed on the ballot and submitted to the voters at the General Election on November 5, 2024, is as follows:

Irwindale General Services Measure “Shall the measure to maintain locally-generated funding for police, emergency/ disaster response, senior citizens/ parks/ transportation/ recreation/ library/ aquatics, and economic/ job development; fix potholes/ streets; clean up encampments/ address homelessness; and other general City services; authorizing a ¼% Supplemental Transactions and Use Tax, <u>taking effect when legally permissible</u> , generating approximately \$1,000,000 annually until ended by voters; and funds only for Irwindale, be adopted?”	Yes
	No

SECTION 4. Approval of Ordinance and Ballot Measure. The City Council hereby approves the Ordinance in substantially the form attached hereto as Exhibit A and approves submission thereof to the voters at the General Municipal Election on November 5, 2024.

SECTION 5. Authorization. That the Chief Deputy City Clerk is hereby authorized and directed to make any changes to the text of the proposition or this Resolution, including its exhibits, as required to conform to any requirements of law.

SECTION 6. Tax Collection. That the method of tax collection and all aspects of the application and operation of any tax levied pursuant to the adoption of the ordinance attached hereto in Exhibit A shall be as provided in such ordinance and/or as authorized in the ordinance to be conducted and determined by the City Council.

SECTION 7. Vote Requirement. That the vote requirement for the ballot measure to pass is a majority (50% + 1) of the votes cast at the November 5, 2024, General Municipal Election.

SECTION 8. Conduct of Election. That in all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding elections.

SECTION 9. Notice. That notice of the time and place of holding the election is 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. 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 Chief Deputy Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

SECTION 11. CEQA. The adoption of this Ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section §§ 21000 et seq.). CEQA Guideline § 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

SECTION 12. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are severable. The City Council hereby declares that it would have adopted this Resolution irrespective of the invalidity of any particular portion thereof.

SECTION 13. Certification. That the Chief Deputy City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED, AND ADOPTED this 7th day of August, 2024.


Albert F. Ambriz, Mayor

ATTEST:

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2024-66-3543 was duly adopted by the City Council of the City of Irwindale at a special meeting thereof held on the 7th day of August, 2024, by the following vote:

AYES: Councilmembers: Breceda, Burrola, Garcia, Ortiz, Mayor Ambriz

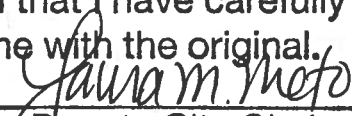
NOES: Councilmembers: None

ABSTAIN: Councilmembers: None

ABSENT: Councilmembers: None

State of California
County of Los Angeles
City of Irwindale

I, Laura M. Nieto, Deputy City Clerk, do hereby certify that the attached is a full, true and correct copy of the original, and on file in the City files of the City of Irwindale, and that I have carefully compared the same with the original.


Deputy City Clerk



Laura M. Nieto, MMC
Chief Deputy City Clerk

Exhibit A

City of Irwindale Supplemental Transactions and Use Tax Ordinance
[Attached]

ORDINANCE NO.781

AN ORDINANCE OF THE PEOPLE OF THE CITY OF IRWINDALE, CALIFORNIA ADDING CHAPTER 3.58 TO TITLE 3 OF THE IRWINDALE MUNICIPAL CODE TO ENACT A SUPPLEMENTAL TRANSACTIONS AND USE TAX (SALES TAX) AT A RATE OF ONE-QUARTER OF A PERCENT (1/4%), EFFECTIVE AFTER LOS ANGELES COUNTY MEASURE H EXPIRES OR REPEALS, 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 Irwindale ("City") is authorized to levy a Supplemental Transactions and Use Tax for general purposes, subject to majority voter approval; and

WHEREAS, the People of the City desire to add Chapter 3.58 to Title 3 of the Irwindale Municipal Code establishing, effective after Los Angeles County's Measure H expires or repeals, a Supplemental 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 of a percent (1/4%).

NOW, THEREFORE, ON THE BASIS OF THE FORGOING, THE PEOPLE OF THE CITY OF IRWINDALE AT THE NOVEMBER 5, 2024, GENERAL MUNICIPAL ELECTION DO RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. That the recitals in this Ordinance are true and correct and are incorporated herein by reference.

Section 2. This Ordinance shall be known as the "City of Irwindale Supplemental Transactions and Use Tax Ordinance", the full text of which is set forth in Exhibit A, attached hereto and incorporated herein by reference

Section 3. 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 _____, 2024.

Section 4. 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 Irwindale 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 5. The "Operative Date" for the City of Irwindale Supplemental Transactions and Use Tax Ordinance means the first day of the first calendar quarter commencing more than 110 days after the date this Ordinance is adopted and County Measure H is repealed or expired, as set forth in Section 4 above.

Section 6. This is a City Council-sponsored Initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend the Ordinance to further its purposes and intent (including but not

limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

Section 7. The adoption of this Ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section §§ 21000 *et seq.*). CEQA Guideline § 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

Section 8. Pursuant to Article XIIB of the California Constitution, the appropriations limit for the City of Irwindale is increased to the maximum extent over the maximum period of time allowed under the law consistent with the revenues generated by this tax.

Section 9. If any section, subsection, sentence, clause, or phrase of this Ordinance is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance, and each section, subsection, sentence, clause or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional due to the writs of mandate issued by the Court.

Section 10. The Mayor shall sign this Ordinance and the City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published and posted pursuant to the provisions of law in this regard. City staff are directed and authorized to inform and educate the public regarding the adoption of this Ordinance prior to it taking effect. This Ordinance shall only be in effect following the approval of a majority of the voters at an election on November 5, 2024, as certified by the election official.

[SIGNATURES ON FOLLOWING PAGE]

PASSED and ADOPTED by the voters of the City of Irwindale at an election held on November 5, 2024.

Albert F. Ambriz, Mayor

ATTEST:

Laura M. Nieto, MMC
Chief Deputy City Clerk

PASSED, APPROVED, AND ADOPTED at a regular meeting of the City Council of the City of Irwindale this ___ day of _____, 2024.

Albert F. Ambriz, Mayor

ATTEST:

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF IRWINDALE)

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale do hereby certify that the foregoing Ordinance No. 781 was introduced for first reading at a special meeting of the City Council of the City of Irwindale held on _____, 2024, and duly adopted at a regular meeting of the City Council of the City of Irwindale held on _____, 2024, and was carried by the following-roll call vote:

- AYES: Councilmembers:
- NOES: Councilmembers:
- ABSENT: Councilmembers:
- ABSTAIN: Councilmembers:

Laura M. Nieto, MMC
Chief Deputy City Clerk

AFFIDAVIT OF POSTING

I, Laura M. Nieto, MMC, Chief Deputy City Clerk, certify that I caused a copy of Ordinance No. 781 adopted by the City Council of the City of Irwindale at its regular meeting held _____, 2024, to be posted at the City Hall, Library, and Post Office on _____, 2024.

Laura M. Nieto, MMC
Chief Deputy City Clerk

Dated: _____

EXHIBIT A

Chapter 3.58
SUPPLEMENTAL TRANSACTIONS AND USE TAX

3.58.010 Title.

This ordinance shall be known as the "City of Irwindale Supplemental Transactions and Use Tax Ordinance." The City of Irwindale hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

3.58.020 Operative Date.

"Operative date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance by the electorate, the date of such adoption being as set forth below.

3.58.030 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.

3.58.040 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 supplemental 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.

3.58.050 Supplemental Transactions and Use 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 one-quarter of a 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.

3.58.060 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.

3.58.070 Use of 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 of a 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.

3.58.080 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.

3.58.090 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 a part of the title of the State Controller, State Treasurer, 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 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. The words "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.

3.58.100 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 ordinance.

3.58.110 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 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 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 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 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 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 or meets the requirements of a retailer engaged in business in the City in Section 3.58.090(B).
 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.

3.58.120 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.

3.58.130 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 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.

3.58.140 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.

3.58.150 Effective Date.

This ordinance levying the tax described herein shall be effective ten (10) days after the date on which the City Council has declared that the voters of the City of Irwindale have approved the ordinance by a vote of no less than a majority of the votes cast by the electors voting on the tax measure set forth in this ordinance at that special municipal election to be held on November 5, 2024.

3.58.160 Termination Date.

The authority to levy the tax imposed by this ordinance shall not expire unless terminated by lawful vote of the electorate or as required or authorized by law."

RESOLUTION NO. 2024-67-3544

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE,
CALIFORNIA, SETTING PRIORITIES FOR FILING WRITTEN ARGUMENT(S) AND
DIRECTING THE CITY ATTORNEY TO PREPARE AN IMPARTIAL ANALYSIS,
REGARDING THE CITY OF IRWINDALE GENERAL SERVICES MEASURE**

WHEREAS, a General Municipal Election on Tuesday, November 5, 2024, has been called by Resolution No. 2024-25-3502 for the purpose of electing municipal officers as provided therein and, pursuant to Resolution No. 2024-66-3543 the City Council submitted a measure relating to the establishment of a transactions and use (sales) tax entitled the "IRWINDALE GENERAL SERVICES MEASURE;" and

WHEREAS, for measures place on the ballot by a legislative body, pursuant to section 9282 of the California Elections Code, the legislative body or a member authorized by the legislative body may file a written argument for or against any city measure.

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

SECTION 1. Incorporation of Recitals. The recitals set forth above are incorporated herein by this reference.

SECTION 2. City Council Arguments. That pursuant to Elections Code section 9282, the City Council hereby authorizes, but does not require, any or all members of the City Council to file a written argument for the foregoing measure.

SECTION 3. Multiple Arguments. That in the event that more than one argument for or against the foregoing measure is timely submitted, the Chief Deputy City Clerk shall give preference and priority first, to arguments submitted by member(s) of the City Council, as authorized by this Resolution, and second, to individual voters, bona fide associations, or a combination thereof, in the order set forth at California Elections Code section 9287.

SECTION 4. Primary Arguments. That in accordance with the requirements of Division 9, Chapter 3, Article 4 of the California Elections Code, all written arguments for or against the foregoing measure: (1) shall not exceed three hundred (300) words in length; (2) shall be filed with the City Clerk; (3) shall be accompanied by the printed name(s) and signature(s) of the person(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 the principal officers who is the author of the argument; and (4) shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument as provided for in California Elections Code § 9600. All written arguments may be changed or withdrawn until and including the date fixed by the Chief Deputy City Clerk, being the

close of business on **August 16, 2024 at 5:00 p.m.**, , after which time no arguments for or against the foregoing measure may be submitted to the Chief Deputy City Clerk.

SECTION 5. Impartial Analysis. That the City Council hereby directs the Chief Deputy City Clerk to transmit a copy of the foregoing measure to the City Attorney. In accordance with Elections Code section 9280, the City Attorney is hereby directed to prepare an impartial analysis of the measure, not to exceed five hundred (500) words in length, showing the effect of the measure on the existing law and the operation of the measure. The 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 governing body of the city. 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-point bold type, a legend substantially as follows: "The above statement is an impartial analysis of Ordinance or Measure _____. If you desire a copy of the ordinance or measure, please call the Chief Deputy City Clerk's office at (626) 430-2202 and a copy will be mailed at no cost to you." The impartial analysis shall be filed by the date set by the Chief Deputy City Clerk for the filing of primary arguments.

SECTION 6. Distribution of Impartial Analysis and Arguments. That the Chief Deputy City Clerk shall cause the City Attorney's Impartial Analysis, and duly selected arguments, to be printed and distributed to voters in accordance with State law regarding same.

SECTION 7. CEQA. The adoption of this Ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section §§ 21000 et seq.). CEQA Guideline § 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

SECTION 8. Certification. That the Chief Deputy City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

PASSED, APPROVED, AND ADOPTED this 7th day of August, 2024.


Albert F. Ambriz, Mayor

ATTEST

Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2024-67-3544 was duly adopted by the City Council of the City of Irwindale at a special meeting thereof held on the 7th day of August, 2024, by the following vote:

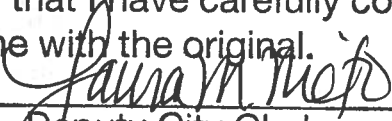
AYES: Councilmembers: Breceda, Burrola, Garcia, Ortiz, Mayor Ambriz
NOES: Councilmembers: None
ABSTAIN: Councilmembers: None
ABSENT: Councilmembers: None



Laura M. Nieto, MMC
Chief Deputy City Clerk

State of California
County of Los Angeles
City of Irwindale

I, Laura M. Nieto, Deputy City Clerk, do hereby certify that the attached is a full, true and correct copy of the original, and on file in the City files of the City of Irwindale, and that I have carefully compared the same with the original.



Deputy City Clerk

RESOLUTION NO. 2024-68-3545

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRWINDALE,
CALIFORNIA, PROVIDING FOR THE FILING OF REBUTTAL ARGUMENTS FOR
THE IRWINDALE GENERAL SERVICES MEASURE SUBMITTED AT A GENERAL
MUNICIPAL ELECTION ON NOVEMBER 5, 2024**

WHEREAS, a General Municipal Election on Tuesday, November 5, 2024, has been called by Resolution No. 2024-25-3502 for the purpose of electing municipal officers as provided therein and, pursuant to Resolution No. 2024-66-3543, the Irwindale City Council ("City Council") submitted a measure relating to the establishment of a supplemental transactions and use (sales) tax entitled the "IRWINDALE GENERAL SERVICES MEASURE;" and

WHEREAS, section 9285 of the California Elections Code authorizes the City Council, by majority vote, to adopt provisions to provide for the filing of rebuttal arguments for city measures submitted at municipal elections.

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

SECTION 1. Incorporation of Recitals. The Recitals set forth above are true and correct and are incorporated herein by this reference.

SECTION 2. Rebuttal Arguments. That pursuant to Elections Code section 9285, when the City's elections official has selected the arguments for and against the foregoing measure which will be printed and distributed to the voters, the City's elections official shall send copies of the argument in favor of the measure to the authors of the argument against, and copies of the argument against to the authors of the argument in favor. The author or a majority of the authors of an argument relating to the foregoing city measure may prepare and submit a rebuttal argument not to exceed two hundred fifty (250) words in length. A rebuttal argument may not be signed by more than five (5) authors. The rebuttal arguments shall be filed with the City Clerk not more than ten (10) days after the final date for filing direct arguments. The final date for filing direct arguments is **August 16, 2024 at 5:00 p.m.**, and as such rebuttal arguments shall be filed with the City Clerk no later than the close of business on **August 26, 2024 at 5:00 p.m.** The rebuttal arguments shall be accompanied by the Form of Statement to be Filed by Author(s) of Argument as provided for in Elections Code section 9600. Rebuttal arguments shall be printed in the same manner as the direct arguments. Each rebuttal argument shall immediately follow the direct argument which it seeks to rebut.


SECTION 3. Prior Resolutions. That all previous resolutions providing for the filing of rebuttal arguments for city measures are repealed.

SECTION 4. November 5, 2024 Election. That the provisions of Section 2 of this Resolution shall apply only to the General Municipal Election to be held on November 5, 2024, and shall then be repealed.


SECTION 5. CEQA. The adoption of this Ordinance is not a "project" subject to the requirements of the California Environmental Quality Act (CEQA) (Public Resources Code Section §§ 21000 et seq.). CEQA Guideline § 15378(b)(4) provides that the creation of government funding mechanisms or other government fiscal activities that do not involve any commitment to a specific project that may result in a potentially significant physical impact on the environment are not projects subject to the requirements of CEQA.

SECTION 6. Certification. That the Chief Deputy City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

PASSED, APPROVED, AND ADOPTED this 7th day of August, 2024.


Albert F. Ambriz, Mayor

ATTEST:


Laura M. Nieto, MMC
Chief Deputy City Clerk

STATE OF CALIFORNIA }
COUNTY OF LOS ANGELES } ss.
CITY OF IRWINDALE }

I, Laura M. Nieto, Chief Deputy City Clerk of the City of Irwindale, do hereby certify that the foregoing Resolution No. 2024-68-3545 was duly adopted by the City Council of the City of Irwindale at a special meeting thereof held on the 7th day of August, 2024, by the following vote:

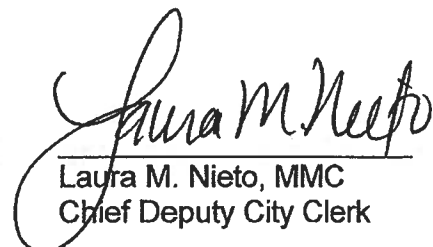
AYES: Councilmembers: Breceda, Burrola, Garcia, Ortiz, Mayor Ambriz

State of California }
County of Los Angeles }
CITY OF IRWINDALE }
Councilmembers: None

ABSTAIN Councilmembers: None

I, Laura M. Nieto, Deputy City Clerk, do hereby certify that the attached is a full, true and correct copy of the original, and on file in the City files of the City of Irwindale, and that I have carefully compared the same with the original.


Deputy City Clerk


Laura M. Nieto, MMC
Chief Deputy City Clerk