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By Anjanette at 9:49 am, Feb 20, 2026

RESOLUTION NO. R-26-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARINO, CALIFORNIA, DECLARING A FISCAL EMERGENCY; CALLING AND GIVING NOTICE OF A SPECIAL ELECTION TO BE HELD ON JUNE 2, 2026, AND SUBMITTING ONE BALLOT MEASURE TO THE VOTERS TO AMEND THE SAN MARINO CITY CODE TO ADD A NEW ARTICLE 05 (“TRANSACTIONS AND USE TAX”) TO CHAPTER XXVI, TO ESTABLISH A ONE-PERCENT TRANSACTION AND USE GENERAL TAX; REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE THE BALLOT MEASURE ELECTION WITH THE STATEWIDE DIRECT PRIMARY ELECTION ON JUNE 2, 2026; AND DESIGNATING INDIVIDUALS TO SUBMIT PRIMARY AND REBUTTAL BALLOT ARGUMENTS IN FAVOR OF THE BALLOT MEASURE

WHEREAS, the City Council of the City of San Marino (“City Council”) is authorized to levy a transactions and use tax for general governmental purposes (a “general tax”) pursuant to California Revenue and Taxation Code Section 7258.9, subject to approval by a two-thirds vote of all members of the City Council and by a majority vote of the electorate pursuant to California Constitution Article XIII C, Section 2, and California Government Code Section 53724; and

WHEREAS, the City Council is authorized to submit a measure for voter consideration to enact an ordinance at a special election pursuant to California Elections Code Section 9222; and

WHEREAS, the City Council intends to submit to the voters a measure to adopt a new one-percent Transaction and Use Tax (“TUT”) on the privilege of selling tangible personal property at retail and upon the storage, use, or other consumption in the City of tangible personal property, pursuant to California Revenue and Taxation Code Parts 1.6 and 1.7 (including Sections 7251 – 7279.6 and 7285.9 – 7285.92); and

WHEREAS, the City Council intends to present the TUT measure on the ballot as a general tax imposed for general governmental purposes, with revenue from the TUT to be placed in the City’s general fund to pay for important general City services to include, but not be limited to, repairing streets/sidewalks/alleyways/potholes and other City infrastructure, improving public safety, providing youth and senior programs, library and park maintenance and enhancements, and general government use; and

WHEREAS, the text of the TUT measure to be submitted to the voters for consideration is as set forth on the Ordinance Imposing a Transaction and Use Tax to be Administered by the California Department of Tax and Fee Administration, as set forth on Exhibit “A,” attached hereto and incorporated herein by reference (“Ballot Measure”); and

WHEREAS, voter consideration of general tax measures are typically consolidated with

a regularly scheduled general election for members of the City Council (which would be next scheduled for November 3, 2026); however, the City Council is authorized to call a special election for voter consideration of a general tax if the City Council declares by unanimous vote there is an emergency (which could be scheduled as a special election to be consolidated with the statewide primary election on June 2, 2026), pursuant to California Constitution Article XIII C, Section 2; and

WHEREAS, during a regularly scheduled meeting of the San Marino City Council on November 12, 2025, the City Council received written and spoken evidence documenting the bases to support the conclusion that the City faces an imminent fiscal emergency that must be addressed prior to the next general election scheduled for November 3, 2026, and the record of that City Council meeting on November 12, 2025, is hereby incorporated by reference into this resolution; and

WHEREAS, during that meeting on November 12, 2025, the City Council considered evidence that the City faces a structural financial deficit by which revenue available to the City is insufficient to meet the City's ongoing obligations to provide municipal services to its residents and property owners, and the City estimates that expenses will exceed revenues by between approximately \$788,000 per year in fiscal year 2026-27 to more than \$1,350,000 in fiscal year 2030-31, which represents a structural deficit ranging from approximately 2% to 3% of total general fund revenue. A significant portion of the structural deficit is the result of substantial unanticipated increases in the costs of labor required to provide services to the public. These labor costs include significant increases in costs of the California Public Employees' Retirement System (CalPERS). As presented during the meeting on November 12, this structural deficit exists after the City has already undertaken extraordinary efforts over more than a year to utilize revenue available on a one-time basis, along with efforts to decrease costs through temporary reductions in services; however those one-time and temporary measures are not sustainable and they will not address the ongoing deficit. If the structural deficit is not more comprehensively and sustainably addressed, including through the adoption of the proposed TUT, it will result in a compounding of the deficit over time in a manner that may permanently impair the City's ability to provide valued municipal services. Therefore, as presented during the meeting on November 12, the City has established a series of plans to more comprehensively address the deficit, and a part of those plans includes presenting the TUT Ballot Measure to the voters for consideration, as set forth in this resolution. It is necessary for the City's voters to consider the Ballot Measure at the special election on June 2, 2026, in order to provide an opportunity for voters to consider approval of the allocation of limited TUT revenue to provide municipal services to City residents and property owners, as compared to revenue being directed toward other public agencies providing services within the City limits, due to the statutory limitations on the total amount of TUT revenue available to the City (see California Revenue and Taxation Code Sections 7251.1, 7261(a), and 7286.01; California Public Utilities Code Sections 130350.5(d) and 130350.7(h)); and

WHEREAS, the City Council determines, after having duly received and considered oral and documentary evidence concerning the fiscal emergency, that it is warranted and necessary to present the TUT to the voters at a special election to be scheduled for June 2, 2026, as set forth in this resolution; and

WHEREAS, this resolution is not subject to the California Environmental Quality Act

("CEQA") pursuant to Public Resources Code Section 21080(b)(8), and California Code of Regulations Section 15378(b)(5) because it relates to organizational or administrative activities of the City, it leads to the establishment of funding City services within existing service areas, and will not result in direct or indirect physical changes to the environment.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SAN MARINO, CALIFORNIA, DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

SECTION 1. The City Council hereby finds that the facts and determinations set forth in the recitals to this resolution are true and correct and support the City's Council's adoption of this resolution.

SECTION 2. The City Council, by unanimous vote, for the reasons described in this resolution, hereby declares the existence of an emergency in that there are imminent financial risks and dangers to the public welfare and the City's financial ability to provide municipal services at current levels and without disruption, and urgent consideration of the Ballot Measure at the special election described in this resolution is necessary to address this emergency pursuant to California Constitution Article XIII C, Section 2(b).

SECTION 3. The City Council, by unanimous vote, hereby calls a special election on June 2, 2026, for the purpose of submitting the Ballot Measure for consideration of the qualified electors of the City, pursuant to California Constitution Article XIII C, Section 2(b), California Elections Code Sections 9222 and 12001, and California Revenue and Taxation Code Section 7285.9.

SECTION 4. The City Council hereby orders the submission of the Ballot Measure to the voters of the City of San Marino at the special election on June 2, 2026; and, subject to approval by a majority vote of the electorate, the City Council hereby approves the ordinance, and the form thereof as set forth on Exhibit "A" (the "Ballot Measure). Upon approval by a majority of the electorate, the ordinance will amend the San Marino City Code to add a new Article 05 ("Transactions and Use Tax") to Chapter XXVI to establish a one-percent transactions and use general tax in the City.

SECTION 5. The City Council hereby approves and orders the following ballot question for the Ballot Measure to be submitted to the voters of the City of San Marino at the special election on June 2, 2026:

To maintain funding (that The State of California and Los Angeles County cannot take) exclusively for City of San Marino services including: repairing streets/sidewalks/alleyways/potholes and other City infrastructure, improving public safety, providing youth and senior programs, library and park maintenance and enhancements, and general government use; shall the City of San Marino measure be adopted levying a 1 percent transaction and use tax, raising \$1,651,000 annually, until ended by voters?	Yes
	No

SECTION 6: Pursuant to California Elections Code Sections 9223 and 9295, the Ballot Measure will be printed and made available for public examination upon request and for no fewer

than ten (10) calendar days prior to being submitted for printing in the voter information guide. The full text of the Ballot Measure shall be printed in the voter information guide. The City Clerk shall post notice in the City Clerk's Office of the specific dates that the examination period will run. Notice of the special election is hereby given and the City Clerk is authorized and directed to give further or additional notices of the special election in the time, form and manner as required by law.

SECTION 7: Request for Consolidation. The City Council hereby directs the City Clerk to forward a certified copy of this resolution to the Los Angeles County Board of Supervisors ("Board of Supervisors") and the County Registrar of Voters. The City Council hereby requests the Board of Supervisors consolidate the City's special election as described in this resolution with the California Primary Election scheduled for June 2, 2026, pursuant to California Elections Code Division 10, Part 3 (sections 10400, *et seq.*). The City Council hereby acknowledges that the consolidated election will be held and conducted in the manner prescribed by California Elections Code Section 10418.

SECTION 8: The City Council hereby requests that the Board of Supervisors authorize and direct the County elections department to take any and all steps necessary to hold the special election for voter consideration of the Ballot Measure, pursuant to California Elections Code Section 10002. The City Council determines and declares that the City will pay to the County the reasonable and actual expenses incurred by the County to hold the special election. The City Council hereby authorizes the City Manager to reimburse the County for services performed upon completion of the services and presentation to the City of a properly authorized invoice for services.

SECTION 9: The City Clerk is authorized and directed to take all actions that may be necessary, in coordination with the County Registrar of Voters and the County elections department, to procure and furnish any supplies or equipment that may be necessary in order to properly and lawfully conduct the special election in accordance with this resolution and the requirements of the California Elections Code. The City Manager, or duly authorized designee, is authorized and directed to take all actions and execute all documents deemed necessary to implement the intent of this resolution.

SECTION 10. Pursuant to California Elections Code Section 9280, the City Council hereby directs the City Clerk to transmit a copy of the Ballot Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Ballot Measure, not to exceed 500 words in length, showing the effect of the Ballot Measure on the existing law and the operation of the measure, and shall transmit such impartial analysis to the City Clerk.

SECTION 11. Pursuant to California Elections Code Sections 9286 and 9287, the City elections official shall fix the date and time for submitting arguments for or against, as well as rebuttal arguments, for the Ballot Measure.

SECTION 12. Pursuant to California Elections Code Section 9282(b), the City Council will be the individuals authorized to submit ballot arguments in favor of the Ballot Measure, and in rebuttal to any ballot argument in opposition to the Ballot Measure. The City Council hereby

adopts the provisions of California Elections Code Section 9285 regarding the procedures by which the City elections official will consider ballot arguments in favor, against, or rebuttal for the Ballot Measure.

SECTION 13: The City Council hereby finds and determines that this resolution is not subject to the California Environmental Quality Act (“CEQA”) pursuant to Public Resources Code Section 21080(b)(8), and California Code of Regulations Section 15378(b)(5) because it relates to organizational or administrative activities of the City, it leads to the establishment of funding City services within existing service areas, and will not result in direct or indirect physical changes to the environment.

SECTION 14: If any section, subsection, subdivision, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution. The Council hereby declares that it would have adopted this Resolution, and each section, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 15: This resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED, at a Regular Meeting of the City Council of the City of San Marino, California, on this 11th day of February, 2026.


TONY CHOU
MAYOR

ATTEST:



NICOLE TIBBET
ACTING CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) ss.
CITY OF SAN MARINO)

I, Nicole Tibbet, Acting City Clerk of the City of San Marino, California, hereby certify that Resolution No R-26-04 was adopted by the City Council of the City of San Marino at a Regular Meeting held on the 11 day of February, 2026, and that the same was adopted by the following vote:

AYES: Council Member Chang, Council Member Chou, Council Member Shepherd
 Romey, Vice Mayor Lo, and Mayor Chou
NOES: None
ABSTAIN: None
ABSENT: None



NICOLE TIBBET
ACTING CITY CLERK

ORDINANCE NO. O-26-1426

AN ORDINANCE OF THE CITY OF SAN MARINO AMENDING THE SAN MARINO CITY CODE TO ADD CHAPTER XXVI, ARTICLE 05 (TRANSACTIONS AND USE TAX) IMPOSING A TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Section 1. AMENDMENT. Chapter XXVI of the San Marino City Code is hereby amended to add a new Article 05 entitled "Transactions and Use Tax" to read as follows:

26.05.01: TITLE:

This ordinance shall be known as the City of San Marino Transactions and Use Tax Ordinance (or "Transactions and Use Tax Ordinance"). The City of San Marino hereinafter shall be called "City." This ordinance shall be applicable in the incorporated territory of the City.

26.05.02: OPERATIVE DATE:

"Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance. For purposes of Revenue and Taxation Code section 7265, this ordinance shall be considered adopted on the date of the election in which it is approved by the qualified voters of the City.

26.05.03: 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.

26.05.04: 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.

26.05.05: 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 percent (1.0 %) 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.

26.05.06: 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.

26.05.07: 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 percent (1.0 %) 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.

26.05.08: 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.

26.05.09: 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, 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 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.

26.05.10: 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.

26.05.11: 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.

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.

26.05.12: AMENDMENTS:

A. 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.

B. Pursuant to California Elections Code Section 9217, the City Council is authorized to amend this article without a vote of the electorate; provided however, that no such amendment shall operate so as to be inconsistent with the requirements of the Revenue and Taxation Code identified in section 26.05.12(A) of this article.

26.05.13: 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.

26.05.14: GENERAL TAX:

The proceeds from the tax imposed by this article shall be for unrestricted general revenue purposes of the City and shall be placed into the General Fund of the City.

26.05.15: APPROPRIATION LIMIT:

Pursuant to the California Constitution, article XIII B, the appropriation limit for the City of San Marino will be increased by the maximum projected aggregate collection authorized by the levy of the general tax defined by this article. This increased appropriation limit shall be in effect beginning in fiscal year 2026-2027 and ending in fiscal year 2029-2030.

26.05.16: 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.

Section 2. EFFECTIVE DATE. This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately.

Section 3. TERMINATION DATE. The authority to levy the tax imposed by this ordinance shall expire upon an action to terminate as authorized by majority vote of the qualified electors of the City of San Marino.

PASSED, APPROVED, AND ADOPTED this 11th day of February, 2026, by the City of San Marino City Council, State of California, by the following vote:

AYES: Council Member Chang, Council Member Chou, Council Member Shepherd Romey, Vice Mayor Lo, and Mayor Chou

NOES: None

ABSENT: None



TONY CHOU
MAYOR

Attest:



NICOLE TIBBET
ACTING CITY CLERK

APPROVED AS TO FORM:



JOSEPH MONTES
CITY ATTORNEY

