



# CITY OF COVINA

March 4, 2026

**RECEIVED**

*By Anjanette at 4:03 pm, Mar 04, 2026*

VIA ELECTRONIC MAIL

Mr. Dean C. Logan, Registrar-Recorder/County Clerk  
Election Coordination Unit  
12400 Imperial Highway, 2<sup>nd</sup> Floor, Room 2013A  
Norwalk, CA 90650  
ecu@rrcc.lacounty.gov

Dear Mr. Logan:

Enclosed are the following certified resolutions related to the City of Covina's General Municipal Election of June 2, 2026:

- **Resolution CC 2026-16** – Ordering that a General Tax Measure be Submitted to Voters of the City of Covina at the June 2, 2026 General Municipal Election for the Voters of Covina to Establish a Supplemental General Transactions and Use Tax (Sales Tax) at the Rate of One-Quarter Cent (1/4¢), with the Tax to be Administered by the California Department of Tax and Fee Administration
- **Resolution CC 2026-17** – Providing and Setting the Rules for Filing of Primary and Rebuttal Arguments Regarding a City Measure to be Submitted at the June 2, 2026, General Municipal Election
- **Resolution CC 2026-18** – Requesting the Board of Supervisors of the County of Los Angeles to Consolidate a General Municipal Election to be Held on June 2, 2026 with the Statewide Primary Election to be Held on that Date Pursuant to Section 10403 of the California Elections Code for the Purposes of Having the Voters of the City of Covina Consider a Measure and Ordinance to Establish a Supplemental General One-Quarter Cent (1/4¢), Transactions and Use Tax

Respectfully,

CITY OF COVINA

Fabian Velez,  
Chief Deputy City Clerk

Enclosures: Resolutions

CC: Los Angeles County Board of Supervisors



This is to certify that the foregoing is a true and correct copy of the original document.

Signed: [Signature]

Date: 5/4/2026

City Clerk's Office, Covina, California

## RESOLUTION CC 2026-16

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINA, CALIFORNIA, ORDERING THAT A GENERAL TAX MEASURE BE SUBMITTED TO VOTERS OF THE CITY OF COVINA AT THE JUNE 2, 2026 GENERAL MUNICIPAL ELECTION FOR THE VOTERS OF COVINA TO ESTABLISH A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX (SALES TAX) AT THE RATE OF ONE-QUARTER CENT (1/4¢), WITH THE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION**

**WHEREAS**, the City of Covina ("City") is authorized to levy a Transactions and Use Tax for general purposes pursuant to California Revenue and Taxation Code Section 7285.9, subject to approval by a majority vote of the electorate; and

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

**WHEREAS**, on November 5, 1996, the voters of California approved Proposition 218, which amended the California Constitution to add Article XIII C to require that all general taxes which are imposed, extended, or increased must be submitted to the electorate and approved by a majority vote of the qualified voters voting in the election; and

**WHEREAS**, pursuant to Proposition 218, any local election for the approval of a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government, except when the local governing body has declared a fiscal emergency by unanimous vote; and

**WHEREAS**, the next regularly scheduled general election at which the City Council members will be elected is the June 2, 2026 election; and

**WHEREAS**, pursuant to California Revenue and Taxation Code Section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place a tax measure on the June 2, 2026 ballot; and

**WHEREAS**, California Revenue and Taxation Code Section 7251.1 sets a combined limit of 2% on the total transactions and use taxes that a county and any city within the county may levy; and

**WHEREAS**, Los Angeles County voters have, for many years, used 1% of the 2% statutory limit for local sales taxes for the enactment of County Propositions A and C to fund countywide transportation and services; and

**WHEREAS**, the remaining ¼ percent (one quarter of a cent (\$0.0025)) of the total 2% statutory limit for local sales taxes has not been levied in the City and is subject to either County or City authorization and use; and

**WHEREAS**, the Board of Supervisors of Los Angeles County has placed a proposed new one-half cent sale tax measure on the June 2, 2026 ballot (the "County June Measure"), which if passed, would be used by the County for general purposes to fund medical services throughout the County; and

**WHEREAS**, if the County June Measure is approved by County voters and special legislation is not enacted by the Legislature to exempt the County June Measure from the 2% statutory cap, the entire remaining capacity for local city and county sales tax measures will be captured by the County; and

**WHEREAS**, the City has historically generated more revenue from sales taxes collected from County-imposed sales taxes than the amount that has been returned to the City for programs and purposes in the City such that if the County June Measure captures the remaining ¼ cent sales tax capacity in the City, the City will likely receive a very small percentage of the revenue in return for use in the City; and

**WHEREAS**, the City should have local control over local taxpayer dollars to be spent on Covina City services and for the City to be more fiscally self-reliant and serve the needs of its citizens; and

**WHEREAS**, if the City enacts its own supplemental ¼ cent transactions and use tax, every penny of that measure would be spent on services that benefit City residents and no funds could be taken by the County, State or other local governmental entity; and

**WHEREAS**, the City Council is reluctant to impose additional taxes on the people, but if the County intends to impose those taxes through the County June Measure, the City would rather enact its own sales tax measure during the same election to allow the City to capture the remaining ¼ cent sales tax capacity, control its use, and ensure that the revenue is spent solely for City programs and services; and

**WHEREAS**, the City desires to obtain locally-generated funding for 911 emergency medical/fire/police response services, to clean up encampments and address homelessness, build and improve existing city parks and facilities, fix potholes and repair streets, and provide senior and afterschool programs for City residents; and

**WHEREAS**, the City's proposed measure would provide a reliable source of local funding for those City services; and

**WHEREAS**, if enacted, the City measure, which is entitled the City of Covina's Supplemental General Transactions and Use Tax Ordinance, would impose a supplementary Transactions and Use Tax of 0.25% (one-quarter of a cent on each dollar of sales that are subject to transaction and use taxes) that would provide a protected,

stable local source of approximately \$3,000,000 annually to fund the vital City services the community relies on; and

**WHEREAS**, the one-quarter cent (1/4 cent) tax is a general tax, the revenue of which will be placed in the City's general fund and used to pay for general City services, including, but not limited to, public safety services, youth and senior programs, city streets and facilities and other general purposes; and

**WHEREAS**, based on the recitals contained herein, the City Council intends to submit to the voters of Covina at the June 2, 2026 General Municipal Election, a measure that, commencing the first day of the first calendar quarter more than 110 days after enactment, would establish a supplemental locally-controlled general transaction and use tax of one-quarter cent (1/4 cent) on the sale, use, or both, of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth herein and in the attached proposed ordinance that adds Chapter 3.19 to Title 3 of the City's Municipal Code; and

**WHEREAS**, the ordinance to be considered by the voters of the City, and the terms of its approval, collection, and use of the general transaction and use tax, are described and provided for in the ordinance attached hereto as Exhibit "A"; and

**WHEREAS**, nothing contained herein or in the ordinance attached hereto as Exhibit "A" is intended to, or shall repeal, amend or replace, the existing provisions of Chapter 3.12 (Uniform Local Sales and Use Tax) or Chapter 3.18 (the City of Covina Transactions and Use Tax Ordinance of 2018), and those existing Chapters and provisions shall remain in place and in full force and effect and will not be superseded or affected by the passage or defeat of the proposed ballot measure or the ordinance attached as Exhibit "A".

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

**SECTION 1.** The facts set forth in the recitals of this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.

**SECTION 2.** Section 7285.9 of the California Revenue and Taxation Code authorizes any city to levy, increase, or extend a transactions and use tax for general purposes at a rate of 0.125 percent, or a multiple thereof, subject to approval by a two-thirds vote of all of the members of the City Council and by a majority of the qualified voters of the City voting in an election on the issue.

**SECTION 3.** By Resolution CC 2026-18, adopted on March 3, 2026, the City Council has previously called and given notice of the General Municipal Election to be held in the City on June 2, 2026, and to be consolidated with the statewide general election conducted on the same date. Pursuant to California Elections Code Sections 9222 and 10201, the City Council hereby orders the submittal of the City of Covina's

Supplemental General Transactions and Use Tax Ordinance to the voters for consideration. The full text of the City of Covina Supplemental Transactions and Use Tax Ordinance is attached to this Resolution as Exhibit "A" and incorporated herein by reference. The measure to be submitted to the voters shall appear and be printed on the ballot substantially in the following form:

<b>Covina Public Safety, Local Control, and Accountability Measure</b>	
<p>Covina Public Safety, Local Control, and Accountability Measure. To maintain local funding for 911 emergency medical, fire, and police services; clean up encampments; address homelessness; improve city parks and facilities, repair streets and potholes, and provide senior and youth recreation programs, shall the City of Covina adopt an ordinance implementing a supplemental ¼ cent sales tax, providing approximately \$3,000,000 annually, remaining in effect until ended by voters, with money staying in the City?</p>	YES
	NO

**SECTION 4.** The City Council, by at least 2/3 vote, hereby approves and submits the Measure to the voters to adopt the proposed Covina Transactions and Use Tax Ordinance, which is attached to this Resolution as Exhibit "A". The City Council approves the proposed Ordinance that will adopt a supplemental general tax, as defined in Article XIII C of the California Constitution, supplemental to existing sales and uses taxes, and is at a rate of 0.25% on transactions and uses in the City as defined in the Ordinance, to be collected by the California Department of Tax and Fee Administration. As a general tax, the Ordinance shall not take effect unless and until approved by a vote of at least a majority of the qualified voters voting on the question at the June 2, 2026 election and shall remain in effect until repealed by the voters.

**SECTION 5.** The City Attorney is hereby directed to prepare an impartial analysis of the measure pursuant to California Elections Code Section 9280. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect and operation of the Measure, and to 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 in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-point font and in bold type, the following: "The above statement is an impartial analysis of the City of Covina's Supplemental General Transactions and Use Tax Ordinance or Measure \_\_\_\_\_. If you desire a copy of the ordinance Resolution CC 2026-16

or measure, please call the Office of the City Clerk at (626) 384-5430 and a copy will be mailed at no cost to you.”

**SECTION 6.** In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections. All persons qualified and registered to vote in the City of Covina as of the date of such election shall be entitled to vote.

**SECTION 7.** The City Clerk is authorized, instructed, and directed to coordinate with the Los Angeles County 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. The ballots to be used at the election shall be in form and content as required by law.

**SECTION 8.** Notice of the time and place of holding the election on the Measure is hereby given and the City Clerk is authorized, instructed, and directed to give further or additional notice of the election, in the time, form and manner as required by law, and to publish a synopsis of the measure as required by law.

**SECTION 9.** That the City Council authorizes the Los Angeles County Registrar-Recorder/County Clerk to conduct the election and canvass the results, and all reasonable and actual election expenses incurred by the County shall be paid by the City upon presentation of a properly submitted bill.

**SECTION 10.** The full text of the Measure shall be printed in the voter information guide. A statement shall be printed in that guide pursuant to California Elections Code Section 9223 advising voters that they may obtain a copy of this Resolution and the Measure and the Ordinance, at no cost, upon request made to the City Clerk.

**SECTION 11.** Pursuant to California Elections Code Section 9295, this Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the City Clerk's Office of the specific dates that the examination period will run.

**SECTION 12.** The City Council finds and determines that the Measure relates to organizational or administrative activities of government that will not result in the direct or indirect physical changes to the environment, and therefore is not a project within the meaning of the California Environmental Quality Act (“CEQA”) pursuant to State CEQA Guidelines Section 15378(b)(5).

**SECTION 13.** 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 14.** The City Clerk is hereby directed to submit a complete certified copy of this Resolution to the Los Angeles County Registrar of Voters Office and the Los Angeles County Board of Supervisors no later than March 6, 2026.

**SECTION 15.** The Mayor shall sign and the City Clerk shall attest to the adoption of this Resolution.

**SECTION 16.** This Resolution shall become effective upon its adoption.

**APPROVED and PASSED** this 3<sup>rd</sup> day of March, 2026.

City of Covina, California

  
\_\_\_\_\_  
VICTOR LINARES, Mayor

ATTEST:

  
\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk

**CERTIFICATION**

I, Fabian Velez, Chief Deputy City Clerk of the City of Covina, do hereby certify that Resolution CC 2026-16 was duly adopted by the City Council of the City of Covina at a regular meeting held on the 3<sup>rd</sup> day of March, 2026, by the following vote:

AYES: COUNCIL MEMBERS: ALLEN, CORTEZ, KING, DELGADO, LINARES  
NOES: COUNCIL MEMBERS: NONE  
ABSTAIN: COUNCIL MEMBERS: NONE  
ABSENT: COUNCIL MEMBERS: NONE

Dated: March 4, 2026

  
\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk

**ORDINANCE \_\_\_\_**

**AN ORDINANCE ADOPTED BY THE PEOPLE OF THE CITY OF COVINA, CALIFORNIA, ADDING CHAPTER 3.19 TO THE MUNICIPAL CODE TO ENACT A SUPPLEMENTAL ONE-QUARTER PERCENT (1/4%) GENERAL TRANSACTIONS AND USE TAX (SALES TAX), 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 Covina ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to majority voter approval; and

**WHEREAS**, the People of the City desire to add a new Chapter 3.19 (Supplemental Transactions and Use Tax) to Title 3 (Revenue and Finance) of the Covina Municipal Code, establishing a Supplemental General Transactions and Use Tax until ended by the voters, on the sale, use, or both the sale and use of all tangible personal property sold at retail in the City, at a rate of one-quarter cent (1/4 cent).

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF COVINA DO HEREBY ORDAIN AS FOLLOWS:**

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

**SECTION 2. Approval by the City Council.** Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) of all members of the City Council on March 3, 2026.

**SECTION 3. Approval by the Voters.** Pursuant to California Elections Code section 9217, this Ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Covina voting at the General Municipal Election of June 2, 2026. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

**SECTION 4. Operative Date.** "Operative Date" for the Covina Supplemental General Transactions and Use Tax means the first day of the first calendar quarter commencing more than 110 days after the date this Ordinance is adopted.

**SECTION 5. Amendments.** This Chapter may be amended by the City Council without a vote of the people, except that, as required by Article XIII C of the California Constitution, voter approval is required for any amendment provision that would increase the rate of any tax levied pursuant to this Ordinance. The people of the City of Covina affirm that the deletion, restoration, relocation, renumbering, amendment or alteration of the provisions of this Chapter and any provision of this Ordinance or provision of the

Municipal Code adopted by this Ordinance is authorized and may be acted upon by the City Council without a vote of the people, provided that such action does not establish any new tax or increase any existing tax.

**SECTION 6. 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 7. Effective Date and Termination.** This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately upon approval by the voters and shall remain in effect until repealed by the voters of the City of Covina.

I hereby certify that the Covina Supplemental General Transactions and Use Tax Ordinance was submitted to the voters by the City Council at a regular meeting of the City Council of the City of Covina on the 3<sup>rd</sup> day of March, 2026, and **PASSED, APPROVED, AND ADOPTED** by the voters of the City of Covina on the 2<sup>nd</sup> day of June, 2026.

City of Covina, California

\_\_\_\_\_  
VICTOR LINARES, Mayor

ATTEST:

\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Kevin Ennis, City Attorney

## Attachment 1

Chapter 3.19 ("Supplemental General Transactions and Use Tax") of Title 3 ("Revenue and Finance") is hereby added to the Covina Municipal Code to read as follows:

### **"CHAPTER 3.19 SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX**

**Sections:**

- 3.19.010 - Short Title.**
- 3.19.020 - Operative Date.**
- 3.19.030 - Purpose.**
- 3.19.040 - Contract With State**
- 3.19.050 - Transactions Tax Rate.**
- 3.19.060 - Place of Sale.**
- 3.19.070 - Use Tax Rate.**
- 3.19.080 - Adoption of Provisions of State Law.**
- 3.19.090 - Limitations on Adoption of State Law and Collection of Use Taxes.**
- 3.19.100 - Permit Not Required.**
- 3.19.110 - Exemptions and Exclusions.**
- 3.19.120 - Amendments.**
- 3.19.130 - Enjoining Collection Forbidden.**
- 3.19.140 - Duration of Tax.**

Sections:

3.19.010. SHORT TITLE. This chapter shall be known as the "Covina Supplemental General Transactions and Use Tax Ordinance of 2026." The City of Covina hereinafter shall be called "City." This chapter shall be applicable in the incorporated territory of the City.

3.19.020. OPERATIVE DATE. "Operative Date" means the first day of the first calendar quarter commencing more than 110 days after the approval of this ordinance, the date of adoption being set as forth below.

3.19.030. 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 supplemental 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, authorizing 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 supplemental 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 supplemental 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 supplemental retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

E. Nothing contained in this Chapter is intended to, or shall repeal, amend or replace, the existing provisions of Chapter 3.12 (Uniform Local Sales and Use Tax) or Chapter 3.18 (the City of Covina Transactions and Use Tax Ordinance of 2018), and those existing Chapters and provisions shall remain in place and in full force and effect and will not be superseded or affected by the adoption of this Chapter 3.19.

3.19.040. 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 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.

3.19.050. TRANSACTIONS TAX RATE. For the privilege of selling tangible personal property at retail, a supplemental tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 0.25 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.

3.19.060. 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.

**3.19.070. 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 0.25 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.

**3.19.080. 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.

**3.19.090. 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 the 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 of the Revenue and Taxation Code and in the definition of that phrase in Section 6203. "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.

3.19.100. 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.

3.19.110. 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, in which case the tax rate shall be the rate in effect in the City 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, in which case the tax rate shall be the rate in effect in the City 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, in which case the tax rate shall be the rate in effect in the City 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.

3.19.120. 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.

3.19.130. 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.

3.19.140. DURATION OF TAX. The tax imposed by this Chapter shall continue until this ordinance is repealed."



This is to certify that the foregoing is a true and correct copy of the original document.

Signed: [Signature]

Date: 3/4/2026  
City Clerk's Office, Covina, California

**RESOLUTION CC 2026-17**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINA, CALIFORNIA, PROVIDING AND SETTING THE RULES FOR FILING OF PRIMARY AND REBUTTAL ARGUMENTS REGARDING A CITY MEASURE TO BE SUBMITTED AT THE JUNE 2, 2026, GENERAL MUNICIPAL ELECTION**

**WHEREAS**, a General Municipal Election is to be held in the City of Covina, California, on June 2, 2026, at which there will be submitted to the voters the following measure, which would add Chapter 3.19 to Title 3 of the Covina Municipal Code, thereby establishing a supplemental general transactions and use tax at the rate of one-quarter cent (1/4 cent) ("Sales Tax Measure"):

<b>Covina Public Safety, Local Control, and Accountability Measure:</b>  Covina Public Safety, Local Control, and Accountability Measure. To maintain local funding for 911 emergency medical, fire, and police services; clean up encampments; address homelessness; improve city parks and facilities, repair streets and potholes, and provide senior and youth recreation programs, shall the City of Covina adopt an ordinance implementing a supplemental ¼ cent sales tax, providing approximately \$3,000,000 annually, remaining in effect until ended by voters, with money staying in the City?	Yes
	No

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

**SECTION 1. Primary Arguments.** Pursuant to Article 4, Chapter 3, Division 9 of the California Elections Code, including Section 9282, the City Council authorizes: (i) the City Council or any member(s) of the City Council; (ii) any individual voter eligible to vote on the Sales Tax Measure; (iii) a bona fide association of such citizens; or (iv) any combination of voters and associations, to file a direct written argument in favor of or against the Sales Tax Measure, accompanied by the printed name(s) and signature(s) of the author(s) submitting it, and to change the arguments until and including the date fixed below by the City Clerk, after which no arguments for or against the City Measure may be submitted to the City Clerk.

The City Clerk, who serves as the designated City Elections Official, declares that the deadline to submit arguments for or against the Sales Tax Measure pursuant to this Resolution is **March 13, 2026, at 5:00 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 2. Rebuttal Arguments.** Pursuant to Section 9285 of the Elections Code of the State of California, when the City Clerk has selected the arguments for and against a City measure which will be printed and distributed to the voters, the City Clerk shall send copies of the argument in favor of the measure to the author(s) of the argument against, and copies of the argument against to the author(s) of the argument in favor. The author(s), or a majority of the authors, may prepare and submit rebuttal arguments not exceeding 250 words or may authorize, in writing, others to submit a rebuttal argument. The rebuttal argument may not be signed by more than five authors. A rebuttal argument shall be filed with the City Clerk, 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 its principal officers pursuant to Section 9283 of the Elections Code, not later than **March 23, 2026 at 5:00 p.m.**, which date is not more than 10 days after the final date for filing direct arguments in accordance with Section 9285 of the Elections Code. 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. Multiple Arguments.** In the event that more than one argument for or against the Sales Tax Measure is timely submitted, the City Clerk shall select one of the direct arguments and one of the rebuttal arguments against the Sales Tax Measure for printing and distribution to voters. The City Clerk shall give preference and priority first, to arguments submitted by the City Council or a member or members of the City Council; second, to individual voters or bona fide associations who are the bona fide sponsors or proponents of the Sales Tax Measure; third, to other bona fide associations; and lastly, to other individual eligible voters, as set forth in Section 9287 of the Elections Code.

**SECTION 3. Prior Resolutions.** All previous resolutions providing for the filing of primary and rebuttal arguments for measures are repealed.

**SECTION 4. June 2, 2026 Election.** The provisions of Section 1 and 2 shall apply only to the election to be held on June 2, 2026, and shall thereafter be repealed.

**SECTION 5. Certification.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

**APPROVED and PASSED** this 3<sup>rd</sup> day of March, 2026.

City of Covina, California

BY: 

VICTOR LINARES, Mayor

ATTEST:

  
FABIAN VELEZ, Chief Deputy City Clerk

**CERTIFICATION**

I, Fabian Velez, Chief Deputy City Clerk of the City of Covina, California, do hereby certify that Resolution CC 2026-17 was duly adopted by the City Council of the City of Covina at a regular meeting held on the 3<sup>rd</sup> day of March, 2026, by the following vote:

AYES: COUNCIL MEMBERS: ALLEN, CORTEZ, KING, DELGADO, LINARES  
NOES: COUNCIL MEMBERS: NONE  
ABSTAIN: COUNCIL MEMBERS: NONE  
ABSENT: COUNCIL MEMBERS: NONE

Dated: March 4, 2026

  
\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk



This is to certify that the foregoing is a true and correct copy of the original document

Signed: [Signature]

Date: 3/4/2026

City Clerk's Office, Covina, California

## RESOLUTION CC 2026-18

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINA, CALIFORNIA, REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES TO CONSOLIDATE A GENERAL MUNICIPAL ELECTION TO BE HELD ON JUNE 2, 2026 WITH THE STATEWIDE PRIMARY ELECTION TO BE HELD ON THAT DATE PURSUANT TO SECTION 10403 OF THE CALIFORNIA ELECTIONS CODE FOR THE PURPOSES OF HAVING THE VOTERS OF THE CITY OF COVINA CONSIDER A MEASURE AND ORDINANCE TO ESTABLISH A SUPPLEMENTAL GENERAL ONE-QUARTER CENT (1/4¢), TRANSACTIONS AND USE TAX**

**WHEREAS**, on January 20, 2026, the City Council of the City of Covina adopted Resolution CC 2026-09 giving notice of the holding of a City of Covina General Municipal Election to be held on Tuesday, June 2, 2026 for the election of certain City officers and requesting that the election be conducted by the Registrar of Voters of Los Angeles County; and

**WHEREAS**, on January 20, 2026, the City Council of the City of Covina also adopted Resolution CC 2026-10, requesting the Board of Supervisors of the County of Los Angeles to consolidate the City's General Municipal Election to be held on June 2, 2026 with the Statewide Primary Election to be held on the same date; and

**WHEREAS**, on March 3, 2026, the City Council of the City of Covina adopted Resolution CC 2026-16, ordering that a general tax measure be submitted to the voters at the General Municipal Election to be held on June 2, 2026 for the purpose of submitting to the voters the question relating to adoption of a one-quarter cent Supplemental General Transactions and Use Tax; and

**WHEREAS**, it is therefore desirable that the General Municipal Election for that ballot measure be consolidated with the Statewide Primary Election to be held on the same date and that within the City the precincts, polling places and election officers of the two elections be the same, and that the election department of the County of Los Angeles canvass the returns of the General Municipal Election and that the election be held in all respects as if there were only one election.

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

**SECTION 1. Request for Consolidation.** Pursuant to the requirements of Section 10403 of the Elections Code, the Board of Supervisors of the County of Los Angeles is hereby requested to consent and agree to the consolidation of a General Municipal Election with the Statewide Primary Election on Tuesday, June 2, 2026, for the purpose of submitting to the voters the following question relating to the Supplemental Transactions and Use Tax.

**SECTION 2. Measure Language.** A measure is to appear on the ballot as follows:

<b>Covina Public Safety, Local Control, and Accountability Measure:</b>	Yes
Covina Public Safety, Local Control, and Accountability Measure. To maintain local funding for 911 emergency medical, fire, and police services; clean up encampments; address homelessness; improve city parks and facilities, repair streets and potholes, and provide senior and youth recreation programs, shall the City of Covina adopt an ordinance implementing a supplemental ¼ cent sales tax, providing approximately \$3,000,000 annually, remaining in effect until ended by voters, with money staying in the City?	No

**SECTION 3. Canvass of Returns.** The County election department is authorized to canvass the returns and perform all other proceedings incidental to and connected with the General Municipal Election. The Election shall be held in all respects as if there were only one election, and only one form of ballot shall be used. Pursuant to California Elections Code Sections 10403 and 10418, the election will be held and conducted in accordance with the provisions of law regulating the Statewide General Election.

**SECTION 4. Necessary Steps.** The Board of Supervisors is requested to issue instructions to the County election department to take any and all steps necessary for the holding of the consolidated election.

**SECTION 5. Costs.** The City Council determines and declares that the City will pay to the County the reasonable and actual expenses incurred by the County by the consolidation of the General Municipal Election with the Statewide Primary Election. The City shall reimburse the County for services performed when the work is completed and upon presentation to the City of a properly approved bill. The City Manager of the City of Covina is authorized and directed to pay for the expenses incurred after receiving a statement from the County of Los Angeles.

**SECTION 6. Filing of Resolution.** The City Clerk is hereby directed to file a certified copy of this resolution with the Board of Supervisors and the election department of the County of Los Angeles.

**SECTION 7. Certification.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

**APPROVED and PASSED** this 3<sup>rd</sup> day of March, 2026.

City of Covina, California

  
 \_\_\_\_\_  
 VICTOR LINARES, Mayor

ATTEST:

  
\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk

**CERTIFICATION**

I, Fabian Velez, Chief Deputy City Clerk of the City of Covina, do hereby certify that Resolution CC 2026-18 was duly adopted by the City Council of the City of Covina at a regular meeting held on the 3<sup>rd</sup> day of March, 2026, by the following vote:

AYES: COUNCIL MEMBERS: ALLEN, CORTEZ, KING, DELGADO, LINARES  
NOES: COUNCIL MEMBERS: NONE  
ABSTAIN: COUNCIL MEMBERS: NONE  
ABSENT: COUNCIL MEMBERS: NONE

Dated: March 4, 2026

  
\_\_\_\_\_  
FABIAN VELEZ, Chief Deputy City Clerk