

RESOLUTION No. 2025- R_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CULVER CITY, CALIFORNIA, AUTHORIZING THE CITY COUNCIL OR CERTAIN COUNCIL MEMBERS TO SUBMIT ARGUMENTS REGARDING A BALLOT MEASURE RELATING TO PROPOSED SALES TAX ON THE BALLOT FOR THE AUGUST 26, 2025 SPECIAL MUNICIPAL ELECTION.

WHEREAS, a Special Municipal Election (the "Election") is to be held in the City of Culver City on August 26, 2025, at which time there will be submitted to the voters the following question (the "Measure"):

Measure _____:

CULVER CITY NEIGHBORHOOD SERVICES AND COMMUNITY SAFETY MEASURE.

YES _____

Shall an ordinance providing funding for maintaining three fully-staffed fire stations/ 911 emergency response times; retaining firefighters, paramedics, police officers; homeless reduction services/ encampment prevention; improving parks/ fields; repairing potholes/ streets/ storm drains; senior/ youth services and other General Fund uses, by enacting a ¼ cent sales tax, providing approximately \$5,600,000 annually until ended by voters, requiring all funds locally controlled, audits/ public spending disclosures, be adopted?

NO _____

NOW, THEREFORE, the City Council of the City of Culver City, California, DOES HEREBY RESOLVE, as follows:

1. The City Clerk is hereby authorized and directed to implement applicable procedures concerning arguments in favor of or against the Measure, including but not limited to Article 4, Chapter 3, Division 9 of the Elections Code of the State of California.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

2. The City Council hereby authorizes Council Member(s)
_____ to
prepare and file (a) written argument(s) including rebuttal arguments, provided
for by Resolution R2022-062, regarding the Measure as specified above, and as
set forth in its entirety in Exhibit "A" attached hereto.

3. In accordance with Article 4, Chapter 3, Division 9 of the
Elections Code of the State of California, changes to the arguments may be
made until and including the date fixed by the Elections Official after which no
arguments for or against the Measures may be submitted to the Elections
Official.

4. The arguments shall be filed with the Elections Official,
signed, with the printed name(s) and signature(s) of the author(s) submitting the
written arguments. The arguments shall be accompanied by the Form of
Statement to Be Filed by Author(s) of Argument.

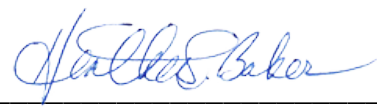
APPROVED and ADOPTED this 14th day of April, 2025.

Daniel O'Brien, Mayor
City of Culver City, California

ATTEST

APPROVED AS TO FORM

Jeremy Bocchino, City Clerk



Heather Baker, City Attorney

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT A
ORDINANCE NO. 2025 – __

(Behind this page.)

ORDINANCE NO. 2025-__

AN ORDINANCE OF THE CITY OF CULVER CITY, STATE OF CALIFORNIA, AMENDING CHAPTER 3.08 OF THE CULVER CITY MUNICIPAL CODE TO IMPOSE A TRANSACTIONS AND USE TAX FOR NEIGHBORHOOD SAFETY AND CITY SERVICES PROTECTION TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

The People of the City of Culver City, California, **DO HEREBY ORDAIN** as follows:

Section 1. Chapter 3.08 of the Culver City Municipal Code, is hereby amended by adding subchapter 3.08.1000 to read as follows:

NEIGHBORHOOD SERVICES AND COMMUNITY SAFETY

TRANSACTIONS AND USE TAX

§ 3.08.1000 TITLE.

§ 3.08.1005 OPERATIVE DATE.

§ 3.08.1010 PURPOSE.

§ 3.08.1015 CONTRACT WITH STATE.

§ 3.08.1020 TRANSACTIONS TAX RATE.

§ 3.08.1025 PLACE OF SALE.

§ 3.08.1030 USE TAX RATE.

§ 3.08.1035 ADOPTION OF PROVISIONS OF STATE LAW.

§ 3.08.1040 LIMITATIONS ON ADOPTION OF STATE LAW

AND COLLECTION OF USE TAXES.

§ 3.08.1045 PERMIT NOT REQUIRED.

§ 3.08.1050 EXEMPTIONS AND EXCLUSIONS.

§ 3.08.1055 AMENDMENTS.

1 § 3.08.1060 ENJOINING COLLECTION FORBIDDEN.

2 § 3.08.1065 SEVERABILITY.

3 § 3.08.1070 EFFECTIVE DATE.

4
5 **§ 3.08.1000 TITLE.**

6 This Subchapter shall be known as the City of Culver City
7 Neighborhood Services And Community Safety Transactions and Use
8 Tax Ordinance. The City of Culver City hereinafter shall be called "City."
9 This Subchapter shall be applicable in the incorporated territory of the
10 City.

11 **§ 3.08.1005 OPERATIVE DATE.**

12 The operative date of this Subchapter shall be the first day of
13 the first calendar quarter commencing more than 110 days after the
14 adoption of this Subchapter by the voters, the date of such adoption
15 being as set forth below.

16 **§ 3.08.1010 PURPOSE.**

17 This Subchapter is adopted to achieve the following, among
18 other purposes, and directs that the provisions hereof be interpreted in
19 order to accomplish those purposes:
20

21 A. To enhance the City of Culver City's ability to offset rising
22 costs for providing services and protecting essential City services to the
23 residents of Culver City, such as: maintaining 911 emergency response
24 times by retaining firefighters, police officers, paramedics; fully staffing
25 neighborhood fire stations; fixing potholes/streets; continuing senior
26 services and after school programs; maintaining parks and other
27 unrestricted general fund City services.
28

1 B. To impose a retail transactions and use tax in accordance
2 with the provisions of Part 1.6 (commencing with § 7251) of Div. 2 of the
3 Cal. Rev. and Tax. Code and § 7285.9 of Part 1.7 of Div. 2 which
4 authorizes the City to adopt this tax Subchapter which shall be operative
5 if a majority of the electors voting on the measure vote to approve the
6 imposition of the tax at an election called for that purpose.

7 C. To adopt a retail transactions and use tax ordinance that
8 incorporates provisions identical to those of the Sales and Use Tax Law
9 of the State of California insofar as those provisions are not inconsistent
10 with the requirements and limitations contained in Part 1.6 of Div. 2 of
11 the Cal. Rev. and Tax. Code.

12 D. To adopt a retail transactions and use tax ordinance that
13 imposes a tax and provides a measure therefore that can be
14 administered and collected by the California Department of Tax and Fee
15 Administration in a manner that adapts itself as fully as practicable to,
16 and requires the least possible deviation from, the existing statutory and
17 administrative procedures followed by the California Department of Tax
18 and Fee Administration in administering and collecting the California
19 State Sales and Use Taxes.

20 E. To adopt a retail transactions and use tax ordinance that
21 can be administered in a manner that will be, to the greatest degree
22 possible, consistent with the provisions of Part 1.6 of Div. 2 of the Cal.
23 Rev. and Tax. Code, minimize the cost of collecting the transactions and
24 use taxes, and at the same time, minimize the burden of record keeping
25 upon persons subject to taxation under the provisions of this
26 Subchapter.
27
28

1 **§ 3.08.1015 CONTRACT WITH STATE.**

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

10 **§ 3.08.1020 TRANSACTIONS TAX RATE.**

11 For the privilege of selling tangible personal property at retail, a
12 tax is hereby imposed upon all retailers in the incorporated territory of
13 the City at the rate of one quarter of one percent (0.25%) of the gross
14 receipts of any retailer from the sale of all tangible personal property sold
15 at retail in said territory on and after the operative date of this
16 Subchapter. The tax imposed herein is in addition to any other
17 transactions tax imposed by the City, the County of Los Angeles, or the
18 State of California.

19 **§ 3.08.1025 PLACE OF SALE.**

20 For the purposes of this Subchapter, all retail sales are
21 consummated at the place of business of the retailer unless the tangible
22 personal property sold is delivered by the retailer or its agent to an out-
23 of-state destination or to a common carrier for delivery to an out-of-state
24 destination. The gross receipts from such sales shall include delivery
25 charges, when such charges are subject to the state sales and use tax,
26 regardless of the place to which delivery is made. In the event a retailer
27 has no permanent place of business in the State or has more than one
28

1 place of business, the place or places at which the retail sales are
2 consummated shall be determined under rules and regulations to be
3 prescribed and adopted by the California Department of Tax and Fee
4 Administration.

5 **§ 3.08.1030 USE TAX RATE.**

6 An excise tax is hereby imposed on the storage, use or other
7 consumption in the City of tangible personal property purchased from
8 any retailer on and after the operative date of this Subchapter for
9 storage, use or other consumption in said territory at the rate of one-
10 quarter of one percent (0.25%) of the sales price of the property. The
11 sales price shall include delivery charges when such charges are subject
12 to state sales or use tax regardless of the place to which delivery is
13 made. The tax imposed herein is in addition to any other transactions
14 tax imposed by the City, the County of Los Angeles, or the State of
15 California.
16

17 **§ 3.08.1035 ADOPTION OF PROVISIONS OF STATE LAW.**

18 Except as otherwise provided in this Subchapter and except
19 insofar as they are inconsistent with the provisions of Part 1.6 of Div. 2
20 of the Cal. Rev. and Tax. Code, all of the provisions of Part 1
21 (commencing with § 6001) of Div. 2 of the Cal. Rev. and Tax. Code are
22 hereby adopted and made a part of this Subchapter as though fully set
23 forth herein.

24 **§ 3.08.1040 LIMITATIONS ON ADOPTION OF STATE LAW**
25 **AND COLLECTION OF USE TAXES.**

26 In adopting the provisions of Part 1 of Div. 2 of the Cal. Rev.
27 and Tax. Code:
28

1 A. Wherever the State of California is named or referred to as
2 the taxing agency, the name of this City shall be substituted therefor.
3 However, the substitution shall not be made when:

4 1. The word "State" is used as a part of the title of the State
5 Controller, State Treasurer, State Treasury, or the Constitution of the
6 State of California;

7 2. The result of that substitution would require action to be
8 taken by or against this City or any agency, officer, or employee thereof
9 rather than by or against the California Department of Tax and Fee
10 Administration, in performing the functions incident to the administration
11 or operation of this Subchapter.

12 3. In those sections, including, but not necessarily limited to
13 sections referring to the exterior boundaries of the State of California,
14 where the result of the substitution would be to:

15 a. Provide an exemption from this tax with respect to
16 certain sales, storage, use or other consumption of tangible personal
17 property which would not otherwise be exempt from this tax while such
18 sales, storage, use or other consumption remain subject to tax by the
19 State under the provisions of Part 1 of Div. 2 of the Cal. Rev. and Tax.
20 Code, or;

21 b. Impose this tax with respect to certain sales, storage,
22 use or other consumption of tangible personal property which would not
23 be subject to tax by the state under the said provision of that code.
24

25 4. In §§ 6701, 6702 (except in the last sentence thereof),
26 6711, 6715, 6737, 6797 or 6828 of the Cal. Rev. and Tax. Code.

27 B. The word "City" shall be substituted for the word "State" in
28 the phrase "retailer engaged in business in this State" in § 6203 and in

1 the definition of that phrase in § 6203. A “retailer engaged in business”
2 under that section shall also include any retailer that, in the preceding
3 calendar year or the current calendar year, has total combined sales of
4 tangible personal property in this state or for delivery in the state by the
5 retailer and all persons related to the retailer that exceeds five hundred
6 thousand dollars (\$500,000). For purposes of this section, a person is
7 related to another person if both persons are related to each other
8 pursuant to Section 267(b) of Title 26 of the United States Code and the
9 regulations thereunder.

10 **§ 3.08.1045 PERMIT NOT REQUIRED.**

11 If a seller's permit has been issued to a retailer under § 6067 of
12 the Cal. Rev. and Tax. Code, an additional transactor's permit shall not
13 be required by this Subchapter.
14

15 **§ 3.08.1050 EXEMPTIONS AND EXCLUSIONS.**

16 A. There shall be excluded from the measure of the
17 transactions tax and the use tax the amount of any sales tax or use tax
18 imposed by the State of California or by any city, city and county, or
19 county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax
20 Law or the amount of any state-administered transactions or use tax.

21 B. There are exempted from the computation of the amount of
22 transactions tax the gross receipts from:

23 1. Sales of tangible personal property, other than fuel or
24 petroleum products, to operators of aircraft to be used or consumed
25 principally outside the county in which the sale is made and directly and
26 exclusively in the use of such aircraft as common carriers of persons or
27 property under the authority of the laws of this State, the United States,
28 or any foreign government.

1 2. Sales of property to be used outside the City which is
2 shipped to a point outside the City, pursuant to the contract of sale, by
3 delivery to such point by the retailer or its agent, or by delivery by the
4 retailer to a carrier for shipment to a consignee at such point. For the
5 purposes of this Paragraph, delivery to a point outside the City shall be
6 satisfied:

7 a. With respect to vehicles (other than commercial
8 vehicles) subject to registration pursuant to Chapter 1 (commencing with
9 § 4000) of Div. 3 of the Cal. Vehicle Code, aircraft licensed in compliance
10 with § 21411 of the Cal. Pub. Util. Code, and undocumented vessels
11 registered under Div. 3.5 (commencing with § 9840) of the Cal. Vehicle
12 Code by registration to an out-of-City address and by a declaration
13 under penalty of perjury, signed by the buyer, stating that such address
14 is, in fact, his or her principal place of residence; and
15

16 b. With respect to commercial vehicles, by registration to
17 a place of business out-of-City and declaration under penalty of perjury,
18 signed by the buyer, that the vehicle will be operated from that address.

19 3. The sale of tangible personal property if the seller is
20 obligated to furnish the property for a fixed price pursuant to a contract
21 entered into prior to the operative date of this Subchapter.

22 4. A lease of tangible personal property which is a
23 continuing sale of such property, for any period of time for which the
24 lessor is obligated to lease the property for an amount fixed by the lease
25 prior to the operative date of this Subchapter.

26 5. For the purposes of Subparagraphs 3. and 4. of this
27 Section, the sale or lease of tangible personal property shall be deemed
28 not to be obligated pursuant to a contract or lease for any period of time

1 for which any party to the contract or lease has the unconditional right
2 to terminate the contract or lease upon notice, whether or not such right
3 is exercised.

4 C. There are exempted from the use tax imposed by this
5 Subchapter, the storage, use or other consumption in this City of
6 tangible personal property:

7 1. The gross receipts from the sale of which have been
8 subject to a transactions tax under any State-administered transactions
9 and use tax ordinance.

10 2. Other than fuel or petroleum products purchased by
11 operators of aircraft and used or consumed by such operators directly
12 and exclusively in the use of such aircraft as common carriers of persons
13 or property for hire or compensation under a certificate of public
14 convenience and necessity issued pursuant to the laws of this State, the
15 United States, or any foreign government. This exemption is in addition
16 to the exemptions provided in §§ 6366 and 6366.1 of the Cal. Rev. and
17 Tax. Code of the State of California.

18 3. If the purchaser is obligated to purchase the property for
19 a fixed price pursuant to a contract entered into prior to the operative
20 date of this Subchapter.

21 4. If the possession of, or the exercise of any right or power
22 over, the tangible personal property arises under a lease which is a
23 continuing purchase of such property for any period of time for which the
24 lessee is obligated to lease the property for an amount fixed by a lease
25 prior to the operative date of this Subchapter.

26 5. For the purposes of Paragraphs 3. and 4. of this Section,
27 storage, use, or other consumption, or possession of, or exercise of any
28

1 right or power over, tangible personal property shall be deemed not to
2 be obligated pursuant to a contract or lease for any period of time for
3 which any party to the contract or lease has the unconditional right to
4 terminate the contract or lease upon notice, whether or not such right is
5 exercised.

6 6. Except as provided in Paragraph 7., a retailer engaged in
7 business in the City shall not be required to collect use tax from the
8 purchaser of tangible personal property, unless the retailer ships or
9 delivers the property into the City or participates within the City in making
10 the sale of the property, including, but not limited to, soliciting or
11 receiving the order, either directly or indirectly, at a place of business of
12 the retailer in the City or through any representative, agent, canvasser,
13 solicitor, subsidiary, or person in the City under the authority of the
14 retailer.
15

16 7. "A retailer engaged in business in the City" shall also
17 include any retailer of any of the following: vehicles subject to
18 registration pursuant to Chapter 1 (commencing with § 4000) of Div. 3
19 of the Cal. Vehicle Code, aircraft licensed in compliance with § 21411 of
20 the Cal. Pub. Util. Code, or undocumented vessels registered under Div.
21 3.5 (commencing with § 9840) of the Cal. Vehicle Code. That retailer
22 shall be required to collect use tax from any purchaser who registers or
23 licenses the vehicle, vessel, or aircraft at an address in the City.

24 D. Any person subject to use tax under this Subchapter may
25 credit against that tax any transactions tax or reimbursement for
26 transactions tax paid to a district imposing, or retailer liable for a
27 transactions tax pursuant to Part 1.6 of Div. 2 of the Cal. Rev. and Tax.
28

1 Code with respect to the sale to the person of the property the storage,
2 use or other consumption of which is subject to the use tax.

3 **§ 3.08.1055 AMENDMENTS.**

4 All amendments subsequent to the effective date of this
5 Subchapter to Part 1 of Div. 2 of the Cal. Rev. and Tax. Code relating to
6 sales and use taxes and which are not inconsistent with Part 1.6 and
7 Part 1.7 of Div. 2 of the Cal. Rev. and Tax. Code, and all amendments
8 to Part 1.6 and Part 1.7 of Div. 2 of the Cal. Rev. and Tax. Code, shall
9 automatically become a part of this Subchapter, provided however, that
10 no such amendment shall operate so as to affect the rate of tax imposed
11 by this Subchapter.

12 **§ 3.08.1060 ENJOINING COLLECTION FORBIDDEN.**

13 No injunction or writ of mandate or other legal or equitable
14 process shall issue in any suit, action or proceeding in any court against
15 the State or the City, or against any officer of the State or the City, to
16 prevent or enjoin the collection under this Subchapter, or Part 1.6 of Div.
17 2 of the Cal. Rev. and Tax. Code, of any tax or any amount of tax
18 required to be collected.

19 **§ 3.08.1065 SEVERABILITY.**

20 If any provision of this Subchapter or the application thereof to
21 any person or circumstance is held invalid, the remainder of the
22 Subchapter and the application of such provision to other persons or
23 circumstances shall not be affected thereby.

24 **§ 3.08.1070 EFFECTIVE DATE.**

25 This Subchapter relates to the levying and collecting of the City
26 transactions and use taxes and shall take effect immediately upon its
27
28

1 adoption by a majority vote of the qualified electors of the City voting in
2 an election on the subject.

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

8
9 **Section 3.** Approval by the Voters. Pursuant to California Elections Code section
10 9217, this Ordinance shall be deemed adopted and take effect only if approved by a
11 majority of the eligible voters of the City of Culver City voting at the Special Municipal
12 Election of August 26, 2025. It shall be deemed adopted when the City Council has
13 certified the results of that election by resolution and shall take effect ten (10) days
14 thereafter.

15
16 **Section 4.** Audits. The proceeds of the tax imposed by this ordinance, as well as
17 the expenditure thereof, shall be audited annually by an independent accounting firm.
18 The City Council shall discuss the results of such audit at a meeting of the City Council
19 that is open to the public. The report of such audit shall be posted on the City's website.

20
21 **Section 5.** Severability. If any provision of this Ordinance or the application
22 thereof to any person or circumstance is held invalid, the remainder of the Ordinance
23 and the application of such provision to other persons or circumstances shall not be
24 affected thereby.
25
26
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

I hereby certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by the People of the City of Culver City voting on the 26th day of August, 2025.

Daniel O'Brien, Mayor
City of Culver City, California

ATTEST:

APPROVED AS TO FORM:

Jeremy Bocchino
City Clerk

Heather Baker
City Attorney