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1 Election for City Council Members from April of even-numbered  
2 years to the date of the statewide general election, currently held in NO \_\_\_\_  
3 November of even-numbered years, and providing City Council  
4 authority to set the effective date of implementation, in accordance  
5 with the California Voter Participation Rights Act be adopted?

6  
7 Advisory Measure \_\_\_\_: YES \_\_\_\_  
8 **Advisory Measure to Implement Measure \_\_ for November, 2020**  
9 **Municipal Elections.** Shall the advisory measure be adopted to  
10 implement above Measure \_\_ beginning in 2020, to hold the City's  
11 general municipal elections on the date of the statewide general  
12 election, currently held in November of even-numbered years, if the NO \_\_\_\_  
13 voters approve Measure \_\_?

14  
15 Advisory Measure \_\_\_\_: YES \_\_\_\_  
16 **Advisory Measure to Implement Measure \_\_ for November, 2022**  
17 **Municipal Elections.** Shall the advisory measure be adopted to  
18 implement above Measure \_\_ beginning in 2022, to hold the City's  
19 general municipal elections on the date of the statewide general  
20 election, currently held in November of even-numbered years, if the NO \_\_\_\_  
21 voters approve Measure \_\_?

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

24 SECTION 1. The City Council hereby authorizes Council Member(s)

25 \_\_\_\_\_ and \_\_\_\_\_ to prepare and file (a)  
26  
27  
28

1 written argument(s) regarding the Measures as specified above, and as set forth in their  
2 entirety in Exhibits "A" and "B" attached hereto.

3 SECTION 2. In accordance with Article 4, Chapter 3, Division 9 of the Elections  
4 Code of the State of California, changes to the arguments may be made until and  
5 including the date fixed by the Elections Official after which no arguments for or against  
6 the Measures may be submitted to the Elections Official. The arguments shall be filed  
7 with the Elections Official, signed, with the printed name(s) and signature(s) of the  
8 author(s) submitting the written arguments. The arguments shall be accompanied by the  
9 Form of Statement to Be Filed by Author(s) of Argument.

10 SECTION 3. That the City Clerk shall certify to the passage and adoption of this  
11 resolution and enter it into the book of original resolutions.

12  
13 APPROVED and ADOPTED this 9th day of July, 2018

14  
15  
16 THOMAS AUJERO SMALL, MAYOR  
17 City of Culver City, California

18  
19 ATTEST:

20 APPROVED AS TO FORM:

21  
22 JEREMY GREEN, City Clerk

23   
24 CAROL A. SCHWAB, City Attorney

EXHIBIT "A"

TO RESOLUTION NOS. 2018-R\_\_\_; 2018-R\_\_\_; and 2018-R\_\_\_

**Measure \_\_\_\_\_:**

**Culver City Neighborhood Safety and City Services Protection Measure.** Shall the measure to maintain 911 emergency response times by retaining firefighters, police officers, paramedics; fully staff neighborhood fire stations; fix potholes/streets; maintain senior services, after school programs, parks and other general fund City services, by increasing Culver City's sales tax one-quarter cent, until ended by voters with no rate increase, generating approximately \$4,900,000 annually, requiring independent annual audits, and all funds used locally, be adopted?

**Measure \_\_\_\_\_:**

Shall the measure amending Sections 606 and 1500 of the Culver City Charter to change the date of the City's General Municipal Election for City Council Members from April of even-numbered years to the date of the statewide general election, currently held in November of even-numbered years, and providing the City Council authority to set the effective date of implementation, in accordance with the California Voter Participation Rights Act, be adopted?

As follows (deletions indicated by ~~strikethrough~~ text and additions indicated by underlined text):

**SECTION 606. MAYOR AND VICE MAYOR.**

Immediately following the certification of election results for any general or special municipal election at which Council Members are elected, ~~and at the second meeting in April in odd-numbered years,~~ the City Council shall elect one of its members as its presiding officer, who shall have the title of Mayor and one of its members as Vice Mayor. In odd numbered years, the City Council shall elect the Mayor and Vice Mayor at the second City Council meeting following twelve months after the prior election. Both the Mayor and Vice Mayor shall serve at the pleasure of the City Council.

**SECTION 1500. GENERAL MUNICIPAL ELECTIONS.**

General municipal elections for the filling of all elective offices, other than the Board of Education, shall be held in the City on the date of the statewide general election. ~~the second Tuesday in April in each even-numbered year.~~

The election of members of the Board of Education shall be held in accordance with State law. Expenses for Board of Education elections shall be paid by the School District.

***Advisory Measure \_\_\_\_\_:***

**Advisory Measure to Implement Measure \_\_ for November, 2020 Municipal Elections.** Shall the advisory measure be adopted to implement above Measure \_\_\_\_ beginning in 2020, to hold the City's general municipal elections on the date of the statewide general election, currently held in November of even-numbered years, if the voters approve Measure \_\_\_\_?

***Advisory Measure \_\_\_\_\_:***

**Advisory Measure to Implement Measure \_\_ for November, 2022 Municipal Elections.** Shall the advisory measure be adopted to implement above Measure \_\_\_\_ beginning in 2022, to hold the City's general municipal elections on the date of the statewide general election, currently held in November of even-numbered years, if the voters approve Measure \_\_\_\_?

# **Exhibit B**

ORDINANCE NO. 2018 – \_\_

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 3.08.500, to read as follows:

**NEIGHBORHOOD SAFETY AND CITY SERVICES PROTECTION**  
**TRANSACTIONS AND USE TAX**

- 3.08.500 Title.
- 3.08.505 Operative date.
- 3.08.510 Purpose.
- 3.08.515 Contract with state.
- 3.08.520 Transactions tax rate.
- 3.08.525 Place of sale.
- 3.08.530 Use tax rate.
- 3.08.535 Adoption of provisions of state law.
- 3.08.540 Limitations on adoption of state law and collection of use taxes.
- 3.08.545 Permit not required.
- 3.08.550 Exemptions and exclusions.
- 3.08.555 Amendments.
- 3.08.560 Enjoining collection forbidden.
- 3.08.565 Severability.
- 3.08.570 Effective date.

1           **§ 3.08.500   TITLE.**

2           This ordinance shall be known as the City of Culver City Neighborhood Safety  
3           and City Services Protection Transactions and Use Tax Ordinance. The City of Culver  
4           City hereinafter shall be called "City." This Ordinance shall be applicable in the  
5           incorporated territory of the City.

6           **§ 3.08.505   OPERATIVE DATE.**

7           The Operative Date of this Ordinance shall be the first day of the first calendar  
8           quarter commencing more than 110 days after the adoption of this Ordinance by the  
9           voters, the date of such adoption being as set forth below.

10          **§ 3.08.510   PURPOSE.**

11          This ordinance is adopted to achieve the following, among other purposes, and  
12          directs that the provisions hereof be interpreted in order to accomplish those purposes:

- 13           A.     To enhance the City of Culver City's ability to offset rising costs for  
14                 providing services and protecting essential City services to the residents  
15                 of Culver City, such as: maintaining 911 emergency response times by  
16                 retaining firefighters, police officers, paramedics; fully staffing  
17                 neighborhood fire stations; fixing potholes/streets; continuing senior  
18                 services and after school programs; maintaining parks and other  
19                 unrestricted general fund City services.
- 20           B.     To impose a retail transactions and use tax in accordance with the  
21                 provisions of Part 1.6 (commencing with Section 7251) of Division 2 of  
22                 the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of  
23                 Division 2 which authorizes the City to adopt this tax ordinance which  
24                 shall be operative if a majority of the electors voting on the measure vote  
25                 to approve the imposition of the tax at an election called for that purpose.
- 26           C.     To adopt a retail transactions and use tax ordinance that incorporates  
27                 provisions identical to those of the Sales and Use Tax Law of the State  
28                 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.

D. 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.

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

#### **§ 3.08.515 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.

#### **§ 3.08.520 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-quarter of one percent (0.25%) 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

1 of this ordinance. The tax imposed herein is in addition to any other transactions tax  
2 imposed by the City, the County of Los Angeles, or the State of California.

3 **§ 3.08.525 PLACE OF SALE.**

4 For the purposes of this ordinance, all retail sales are consummated at the  
5 place of business of the retailer unless the tangible personal property sold is delivered  
6 by the retailer or its agent to an out-of-state destination or to a common carrier for  
7 delivery to an out-of-state destination. The gross receipts from such sales shall  
8 include delivery charges, when such charges are subject to the state sales and use  
9 tax, regardless of the place to which delivery is made. In the event a retailer has no  
10 permanent place of business in the State or has more than one place of business, the  
11 place or places at which the retail sales are consummated shall be determined under  
12 rules and regulations to be prescribed and adopted by the California Department of  
13 Tax and Fee Administration.

14 **§ 3.08.530 USE TAX RATE.**

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

23 **§ 3.08.535 ADOPTION OF PROVISIONS OF STATE LAW.**

24 Except as otherwise provided in this ordinance and except insofar as they are  
25 inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation  
26 Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of  
27 the Revenue and Taxation Code are hereby adopted and made a part of this  
28 ordinance as though fully set forth herein.

1                   **§ 3.08.540    LIMITATIONS ON ADOPTION OF STATE LAW AND**  
2                   **COLLECTION OF USE TAXES.**

3                   In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation  
4                   Code:

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

- 8                   1.       The word "State" is used as a part of the title of the State  
9                   Controller, State Treasurer, State Treasury, or the Constitution of  
10                  the State of California;
- 11                  2.       The result of that substitution would require action to be taken by  
12                  or against this City or any agency, officer, or employee thereof  
13                  rather than by or against the California Department of Tax and  
14                  Fee Administration, in performing the functions incident to the  
15                  administration or operation of this Ordinance.
- 16                  3.       In those sections, including, but not necessarily limited to sections  
17                  referring to the exterior boundaries of the State of California,  
18                  where the result of the substitution would be to:
  - 19                  a.       Provide an exemption from this tax with respect to certain  
20                  sales, storage, use or other consumption of tangible  
21                  personal property which would not otherwise be exempt  
22                  from this tax while such sales, storage, use or other  
23                  consumption remain subject to tax by the State under the  
24                  provisions of Part 1 of Division 2 of the Revenue and  
25                  Taxation Code, or;
  - 26                  b.       Impose this tax with respect to certain sales, storage, use  
27                  or other consumption of tangible personal property which  
28                  would not be subject to tax by the state under the said  
                 provision of that code.

1                   4.     In Sections 6701, 6702 (except in the last sentence thereof),  
2                                 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation  
3                                 Code.

4           B.     The word "City" shall be substituted for the word "State" in the phrase  
5                   "retailer engaged in business in this State" in Section 6203 and in the definition  
6                   of that phrase in Section 6203.

7                   **§ 3.08.545    PERMIT NOT REQUIRED.**

8                   If a seller's permit has been issued to a retailer under Section 6067 of the  
9                   Revenue and Taxation Code, an additional transactor's permit shall not be required by  
10                   this ordinance.

11                   **§ 3.08.550    EXEMPTIONS AND EXCLUSIONS.**

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

17           B.     There are exempted from the computation of the amount of transactions  
18                   tax the gross receipts from:

- 19                   1.     Sales of tangible personal property, other than fuel or petroleum  
20                                 products, to operators of aircraft to be used or consumed  
21                                 principally outside the county in which the sale is made and  
22                                 directly and exclusively in the use of such aircraft as common  
23                                 carriers of persons or property under the authority of the laws of  
24                                 this State, the United States, or any foreign government.
- 25                   2.     Sales of property to be used outside the City which is shipped to a  
26                                 point outside the City, pursuant to the contract of sale, by delivery  
27                                 to such point by the retailer or its agent, or by delivery by the  
28                                 retailer to a carrier for shipment to a consignee at such point. For

1 the purposes of this paragraph, delivery to a point outside the City  
2 shall be satisfied:

- 3 a. With respect to vehicles (other than commercial vehicles)  
4 subject to registration pursuant to Chapter 1 (commencing  
5 with Section 4000) of Division 3 of the Vehicle Code,  
6 aircraft licensed in compliance with Section 21411 of the  
7 Public Utilities Code, and undocumented vessels registered  
8 under Division 3.5 (commencing with Section 9840) of the  
9 Vehicle Code by registration to an out-of-City address and  
10 by a declaration under penalty of perjury, signed by the  
11 buyer, stating that such address is, in fact, his or her  
12 principal place of residence; and
- 13 b. With respect to commercial vehicles, by registration to a  
14 place of business out-of-City and declaration under penalty  
15 of perjury, signed by the buyer, that the vehicle will be  
16 operated from that address.
- 17 3. The sale of tangible personal property if the seller is obligated to  
18 furnish the property for a fixed price pursuant to a contract entered  
19 into prior to the operative date of this ordinance.
- 20 4. A lease of tangible personal property which is a continuing sale of  
21 such property, for any period of time for which the lessor is  
22 obligated to lease the property for an amount fixed by the lease  
23 prior to the operative date of this ordinance.
- 24 5. For the purposes of subparagraphs (3) and (4) of this section, the  
25 sale or lease of tangible personal property shall be deemed not to  
26 be obligated pursuant to a contract or lease for any period of time  
27 for which any party to the contract or lease has the unconditional  
28 right to terminate the contract or lease upon notice, whether or not  
such right is exercised.

1 C. There are exempted from the use tax imposed by this ordinance, the  
2 storage, use or other consumption in this City of tangible personal  
3 property:

- 4 1. The gross receipts from the sale of which have been subject to a  
5 transactions tax under any state-administered transactions and  
6 use tax ordinance.
- 7 2. Other than fuel or petroleum products purchased by operators of  
8 aircraft and used or consumed by such operators directly and  
9 exclusively in the use of such aircraft as common carriers of  
10 persons or property for hire or compensation under a certificate of  
11 public convenience and necessity issued pursuant to the laws of  
12 this State, the United States, or any foreign government. This  
13 exemption is in addition to the exemptions provided in Sections  
14 6366 and 6366.1 of the Revenue and Taxation Code of the State  
15 of California.
- 16 3. If the purchaser is obligated to purchase the property for a fixed  
17 price pursuant to a contract entered into prior to the operative date  
18 of this ordinance.
- 19 4. If the possession of, or the exercise of any right or power over, the  
20 tangible personal property arises under a lease which is a  
21 continuing purchase of such property for any period of time for  
22 which the lessee is obligated to lease the property for an amount  
23 fixed by a lease prior to the operative date of this ordinance.
- 24 5. For the purposes of subparagraphs (3) and (4) of this section,  
25 storage, use, or other consumption, or possession of, or exercise  
26 of any right or power over, tangible personal property shall be  
27 deemed not to be obligated pursuant to a contract or lease for any  
28 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.

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

10                  7.     "A retailer engaged in business in the City" shall also include any  
11                         retailer of any of the following: vehicles subject to registration  
12                         pursuant to Chapter 1 (commencing with Section 4000) of Division  
13                         3 of the Vehicle Code, aircraft licensed in compliance with Section  
14                         21411 of the Public Utilities Code, or undocumented vessels  
15                         registered under Division 3.5 (commencing with Section 9840) of  
16                         the Vehicle Code. That retailer shall be required to collect use tax  
17                         from any purchaser who registers or licenses the vehicle, vessel,  
18                         or aircraft at an address in the City.

19                  D.     Any person subject to use tax under this ordinance may credit against  
20                         that tax any transactions tax or reimbursement for transactions tax paid  
21                         to a district imposing, or retailer liable for a transactions tax pursuant to  
22                         Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to  
23                         the sale to the person of the property the storage, use or other  
24                         consumption of which is subject to the use tax.

### 25                   **§ 3.08.555    AMENDMENTS.**

26                   All amendments subsequent to the effective date of this ordinance to Part 1 of  
27                   Division 2 of the Revenue and Taxation Code relating to sales and use taxes and  
28                   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.

**§ 3.08.560 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.

**§ 3.08.565 SEVERABILITY.**

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

**§ 3.08.570 EFFECTIVE DATE.**

This ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately upon its adoption by a majority vote of the qualified electors of the City voting in an election on the subject.

I hereby certify that the foregoing Ordinance was PASSED, APPROVED and ADOPTED by the People of the City of Culver City voting on the 6th day of November, 2018.

\_\_\_\_\_  
THOMAS AUJERO SMALL, MAYOR  
City of Culver City, California

ATTEST

APPROVED AS TO FORM

\_\_\_\_\_  
JEREMY GREEN, City Clerk

\_\_\_\_\_  
CAROL A. SCHWAB, City Attorney