

RESOLUTION NO. 2026-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMITA, CALIFORNIA, CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE JUNE 2, 2026, SPECIAL MUNICIPAL ELECTION FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A TRANSACTIONS AND USE TAX (SALES TAX) AT THE RATE OF ONE-QUARTER CENT (1/4¢)

WHEREAS, the City of Lomita (“City”) is authorized to levy a Transactions and Use Tax (“TUT”) for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIII C, section 2 of the California Constitution (“Proposition 218”); and

WHEREAS, pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at “any succeeding regular or special city election” which “shall be held not less than 88 days after the date of the order of election”; and

WHEREAS, the City Council would like to submit to the voters at the June 2, 2026 Special Municipal Election a measure establishing a supplemental TUT of one-quarter cent (1/4¢) on the sale and/or use of all tangible personal property sold at retail in the City until ended by voters, as more specifically set forth in the attached proposed ordinance adding Chapter 7 to Title VII of the City’s Municipal Code; and

WHEREAS, the one-quarter cent (1/4¢) TUT is a general tax, the revenue of which will be placed in the City’s general fund and will be used to pay for general City services; and

WHEREAS, pursuant to Proposition 218 (California Constitution, Article XIII C, Section 2(b)) any measure proposing to impose a new general tax, or increase or extend an existing general tax must be consolidated with a “regularly scheduled general election” for members of the City Council, unless the City Council makes certain fiscal emergency findings by unanimous vote to place the measure on a special election at another date; and

WHEREAS, the next “regularly scheduled general election” at which City Council members are to be elected which is at least 88 days later is not until the General Municipal Election to be held on Tuesday, November 3, 2026; and

WHEREAS, for the following reasons, the health, safety and general welfare of the citizens of the City would be endangered if the City were unable to place this Measure before its voters until November 3, 2026; and

WHEREAS, the City seeks to ensure Lomita’s taxpayer dollars stay local in Lomita to serve City needs; and

WHEREAS, Lomita residents have indicated that they want their taxpayer dollars spent and used in Lomita, not controlled or spent by Los Angeles County bureaucrats; and

WHEREAS, if this Lomita Local Control and Services Measure is enacted, it will require that all revenue is collected and spent only to benefit Lomita residents and businesses to maintain City services and address local issues; and

WHEREAS, water engineers have identified city water and sewer pipes, some of which are 90 years old, as at risk of failure if not upgraded, and the City is responsible for upgrading those pipes before there are major pipe breaks and flooding; and

WHEREAS, the cost of upgrading these aging pipes could drain City financial reserves; and

WHEREAS, absent prompt action to seek voter approval for additional City revenue sources, the City's General Fund reserves could be depleted, necessitating substantial reductions in important City services; and

WHEREAS, on February 10, 2026, the Los Angeles County Board of Supervisors voted to place a ½% general transactions and use tax measure on the June 2, 2026, ballot; and

WHEREAS, absent special legislation, if the County transactions and use tax measure were to pass with majority County voter approval, this could impact the City of Lomita's ability to enact a ¼% City transactions and use tax measure with City voter approval due to the combined 2% statutory cap on county and city transactions and use taxes under California Revenue and Taxation Code section 7251.1; and

WHEREAS, this action by Los Angeles County threatens to seize the limited funds available to city governments for the County's sole use; and

WHEREAS, the City Council deems it necessary to place this ¼% City transactions and use tax measure on the June 2, 2026 ballot to best guard against the projected financial impacts identified above as well as to give the City the best opportunity to utilize ¼% of transactions and use taxation authority under the Revenue and Taxation Code section 7251.1 statutory cap, given the County's recent actions in attempting to enact its own transactions and use tax measure; and

WHEREAS, all of the circumstances described above create an emergency situation warranting the placement of this Measure on a special municipal election to be held on the next available election ballot date to permit the voters to decide pursuant to Proposition 218; and

WHEREAS, the next available legal election ballot date for a special municipal election is the Statewide Primary Election to be held on Tuesday, June 2, 2026; and

WHEREAS, the ordinance to be considered by the qualified voters and the terms of approval, collection and use of the general TUT are described and provided for in the ordinance/measure attached hereto as Exhibit "A" (the "Measure") and by this reference made an operative part hereof, in accordance with all applicable laws.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOMITA:

SECTION 1. Incorporation of Recitals. The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

SECTION 2. Declaration of Emergency. Pursuant to California Constitution, Article XIIC, Section 2(b), the City Council, **by a unanimous vote**, hereby declares the existence of an emergency in that there are imminent financial risks and dangers, as described above, to the public welfare and the City's financial ability to provide necessary municipal services without disruption, so that a special municipal election prior to the General Municipal Election on November, 3, 2026 is necessary to address such risks and dangers.

SECTION 3. Submission of Ballot Measure. The City Council of the City, pursuant to its right and authority as contained in California Constitution, Article XIIC, Section 2(b), California Elections Code Section 9222 and California Revenue and Taxation Code Section 7285.9, **by unanimous vote**, hereby orders the Measure attached hereto as Exhibit "A" to be submitted to the qualified voters of the City at a Special Municipal Election to be held on Tuesday, June 2, 2026. The proposed Measure shall be in the form attached hereto as Exhibit "A" to this Resolution and is incorporated by this reference as if fully set forth herein.

SECTION 4. The City Council, pursuant to its right and authority, does hereby order that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the election to be held at a Special Municipal Election on Tuesday, June 2, 2026, in addition to any other matters required by law, there shall be printed substantially the following:

"City of Lomita Local Control/Services Measure. To maintain Lomita's long-term financial stability and general city services, including sheriff/emergency response; theft/burglary/property crime prevention; keep public parks/public areas safe/clean; repair streets/potholes, old stormwater/sewer pipes; maintain parks and gang prevention efforts; address homelessness, shall a measure be adopted establishing a ¼¢ local sales tax, providing approximately \$650,000 annually until ended by voters, requiring audits/public spending disclosure, all funds locally controlled?"	YES
	NO

SECTION 5. Conduct of Election. The City Clerk is authorized, instructed, and directed to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

SECTION 6. Pursuant to Elections Code section 9280, the City Council hereby

directs the City Clerk to transmit a copy of the Measure to the City Attorney. The City Attorney shall prepare an impartial analysis of the Measure, not to exceed 500 words in length, showing the effect of the Measure on the existing law and the operation of the Measure, and 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 on the ballot, nor in the voter information guide, there shall be printed immediately below the impartial analysis, in no less than 10-font bold type, the following: **“The above statement is an impartial analysis of Ordinance or Measure _____. If you desire a copy of the ordinance or measure, please call the Office of the City Clerk at (310) 325-7110 and a copy will be mailed at no cost to you.”**

SECTION 7. Notice of the election is hereby given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

SECTION 8. Placement on the Ballot. The full text of the Measure shall not be printed in the voter information guide, and a statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

SECTION 9. Filing with County. The City Clerk shall, not later than the 88th day prior to the Special Municipal Election to be held on Tuesday, June 2, 2026, file with the Board of Supervisors and the Registrar of Voters of the County of Los Angeles, State of California, a certified copy of this Resolution.

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

SECTION 11. The City Council hereby finds and determines that the Measure relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment, and therefore is not a project within the meaning of the California Environmental Quality Act (“CEQA”) and the State CEQA Guidelines, section 15378(b)(5).

SECTION 12. Severability. 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 13. This Resolution shall become effective upon its adoption.

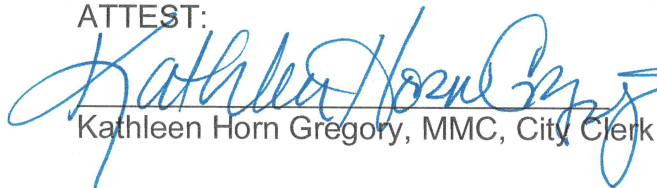
SECTION 14. The City Clerk shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 3rd day of March 2026.



Cindy Segawa, Mayor

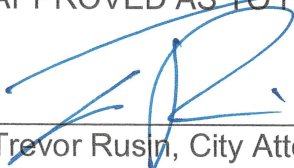
ATTEST:



Kathleen Horn Gregory, MMC, City Clerk



APPROVED AS TO FORM:



Trevor Rusin, City Attorney

I, Kathleen Horn Gregory, City Clerk of the City of Lomita, California, do hereby certify that the whole number of the members of the City Council is five (5); that the above and foregoing Resolution was duly and regularly passed and adopted by the **unanimous vote** of all members at a regular meeting of the City Council of the City of Lomita on the 3rd day of March, 2026, by the following vote:

AYES: Councilmembers: Gazeley, Uphoff, Waronek, Mayor Pro Tem Waite, and
Mayor Segawa
NOES: None
RECUSE: None
ABSENT: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Lomita, California, on this 3rd day of March 2026.

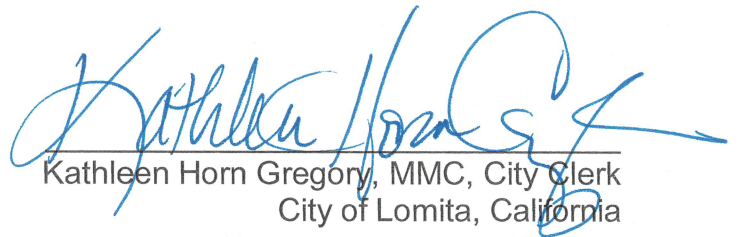

Kathleen Horn Gregory, MMC, City Clerk
City of Lomita, California

Exhibit "A"
Supplemental Transactions and Use Tax Ordinance

[attached behind this page]

ORDINANCE NO. _____

AN ORDINANCE OF THE PEOPLE OF THE CITY OF LOMITA, CALIFORNIA, ADDING CHAPTER 7 TO TITLE VII (FINANCE, REVENUE AND TAXATION) OF THE LOMITA MUNICIPAL CODE TO ENACT A SUPPLEMENTAL ONE-QUARTER PERCENT (1/4%) 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 Lomita ("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 add Chapter 7 to Title VII of the Lomita Municipal Code establishing a Supplemental Transactions and Use Tax ("TUT") on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one-quarter percent (1/4%).

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

Section 1. Title and Text. This Ordinance shall be known as the "Lomita Supplemental 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 Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on 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 Lomita voting at the Special 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 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, as set forth in Section 3 above.

Section 5. 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.

I hereby certify that the Lomita Supplemental Transactions and Use Tax Ordinance was **PASSED, APPROVED, AND ADOPTED** by the People of the City of Lomita on the 2nd day of June 2026.

Cindy Segawa, Mayor

ATTEST:

Kathleen Horn Gregory, MMC, City Clerk

APPROVED AS TO FORM:

Trevor Rusin, City Attorney

ATTACHMENT "1"

"CHAPTER 7 – SUPPLEMENTAL TRANSACTIONS AND USE TAX

Sections:

7-7.01 - Title.

7-7.02 - Purpose.

7-7.03 - Contract With State.

7-7.04 - Transactions Tax Rate.

7-7.05 - Place of Sale.

7-7.06 - Use Tax Rate.

7-7.07 - Adoption of Provisions of State Law.

7-7.08 - Limitations on Adoption of State Law and Collection of Use Taxes.

7-7.09 - Permit Not Required.

7-7.10 - Exemptions and Exclusions.

7-7.11 - Amendments/Repeal.

7-7.12 - Enjoining Collection Forbidden.

7-7.13 - Use of Proceeds.

7-7.14 - Duration of Tax.

Sections:

7-7.01 – Title.

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

7-7.02 – Purpose.

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

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as

practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

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

7-7.03 - 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.

7-7.04 - 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 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.

7-7.05 - Place of Sale.

For the purposes of this chapter, 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.

7-7.06 - 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 chapter for storage, use or other consumption in said territory at the rate of one-quarter 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.

7-7.07 - Adoption of Provisions of State Law.

Except as otherwise provided in this chapter 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 chapter as though fully set forth herein.

7-7.08 - Limitations on Adoption of State Law and Collection of Use Taxes.

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

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. However, the substitution shall not be made when:
1. The word "State" is used as a part of the title of the State Controller, State Treasurer, California Victim Compensation Board, California Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California;
 2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this chapter.
 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 reference to Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "City" shall be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 of the Revenue and Taxation Code and in

the definition of that phrase in Section 6203.

1. "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.

7-7.09 - 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 chapter.

7-7.10 - 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 chapter.
 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 chapter.
 5. For the purposes of subparagraphs (3) and (4) of this subsection, 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 chapter, 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 chapter.
 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 chapter.
 5. For the purposes of subparagraphs (3) and (4) of this subsection, 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 chapter 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.

7-7.11 – Amendments.

All amendments subsequent to the effective date of this chapter 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 chapter, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this chapter.

7-7.12 - 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 chapter, 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.

7-7.13 – Use of Proceeds.

The proceeds from the transactions and use tax imposed by this chapter shall be deposited in the general fund of the City and available for any lawful governmental purpose.

7-7.14 – Duration of Tax.

The authority to levy the tax imposed by this chapter shall continue until it is repealed.