

072



**Dean C. Logan**  
Los Angeles County  
Registrar-Recorder/County Clerk

# Official Sample Ballot

## Consolidated Municipal and Special Elections

March 7, 2017

**Polls open at 7 am and close at 8 pm**

**lavote.net**

**COUNTY MEASURE****H****Los Angeles County Plan to Prevent and Combat Homelessness.**

To fund mental health, substance abuse treatment, health care, education, job training, rental subsidies, emergency and affordable housing, transportation, outreach, prevention, and supportive services for homeless children, families, foster youth, veterans, battered women, seniors, disabled individuals, and other homeless adults; shall voters authorize Ordinance No. 2017-0001 to levy a 1/4 cent sales tax for ten years, with independent annual audits and citizens' oversight?

**2****YES** ➡ ☐**3****NO** ➡ ☐**CONTINUE VOTING ON NEXT PAGE**

## **IMPARTIAL ANALYSIS OF MEASURE H**

**By Mary C. Wickham, County Counsel**

Approval of Measure H (“Measure”) would authorize the County of Los Angeles (“County”) to impose a one-quarter percent (0.25%) special transactions and use tax on the gross receipts of any retailer from the sale of all personal property in the incorporated and unincorporated territory of the County (“Tax”). This Measure was placed on the ballot by resolution of the County Board of Supervisors (“Board”) and, if approved, will result in the enactment of Ordinance No. 2017-0001 (“Ordinance”).

Proceeds from the Tax will be used to generate ongoing funding to prevent and combat homelessness within Los Angeles County, including funding mental health, substance abuse treatment, health care, education, job training, rental and housing subsidies, case management and services, emergency and affordable housing, transportation, outreach, prevention, and supportive services for homeless children, families, foster youth, veterans, battered women, seniors, disabled individuals, and other homeless adults, consistent with the strategies developed through the Homeless Initiative adopted by the Board, and as otherwise directed by the Board to address the causes and effects of homelessness.

The Ordinance provides that the County shall contract with the California State Board of Equalization (“SBE”) to administer the Tax. The Ordinance requires the SBE contract ensure the combined local transactions and use tax rate limit (currently two (2) percent) is not exceeded in any city or district such that the Tax, when aggregated with all other transactions and use taxes within the city or district subject to the combined rate limit will (1) not cause the rate of all such taxes to exceed the combined rate limit, (2) not cause any person subject to the Tax to pay more than combined rate, and (3) have no impact on the revenue received by each city and district from transactions and use taxes previously imposed. The Tax will commence the latter of the first day of the first calendar quarter that is more than 110 days after approval of this Measure or the first day of the first calendar quarter after the execution of the SBE contract (“Commencement Date”). The Tax will expire ten (10) years after the Commencement Date.

If this Tax is approved by voters, the County Auditor-Controller shall have an independent auditor prepare and file a report with the Board by December 31 of each year the Tax is imposed. The report shall state: (1) the amount of Tax revenues collected and expended each year; and (2) the status of any project and description of services or programs funded from proceeds of the Tax.

**(Continued on next page)**

## **IMPARTIAL ANALYSIS OF MEASURE H (Continued)**

If approved, the Measure creates a Citizens' Oversight Advisory Board composed of five members appointed by the Board which shall review semi-annually all expenditures from the Tax, annually publish a complete accounting of all allocations each year, and submit periodic evaluations to the County.

The Tax proceeds shall be deposited into a special account, created and maintained by the County, and shall only be used for the specific purposes outlined in the Ordinance.

This Measure requires a two-thirds ( $2/3$ ) vote for passage.

## **ARGUMENT IN FAVOR OF MEASURE H**

Vote YES on Measure H to help end homelessness in L.A. County.

The growing homeless crisis is disrupting nearly every community in the county — compromising public health and safety and hurting local businesses. The longer we wait, the more expensive it will be to help the 47,000+ homeless population, including many women and children. We need to act now to help them get off the streets and into housing with services.

The Board of Supervisors, including Democrats and Republicans, unanimously voted to place Measure H on the ballot and declared a State of Emergency, with the support of a broad coalition of health and mental health service providers, business leaders, paramedics, firefighters, religious and neighborhood leaders because it will provide essential treatment and services to get the homeless off the street. They don't just need housing – they need health/mental health treatment, job training and counseling. Measure H would accomplish just that.

In just the first five years, the proceeds of Measure H would enable 45,000 families/individuals to exit homelessness into permanent housing and help an additional 30,000 families/individuals avoid homelessness.

— Over 4,000 local children are homeless, and they are sick four times more often and four times more likely to show delayed development. Measure H will work to ensure all children are protected.

— It is our duty to help the veterans who have sacrificed for us by assisting them in dealing with the effects of combat trauma and drug addiction, finding jobs, and making sure they have homes. Measure H will help stabilize the homeless veterans population.

— One in three of the homeless in L.A. County are women who are especially vulnerable to rape and assault. Measure H will help women get off the street.

Please do your part to help end homelessness throughout L.A. County and Vote YES on Measure H.

JACKIE LACEY  
L.A. County District Attorney

ELISE BUIK  
United Way of Greater Los Angeles

MARY LESLIE  
President - Los Angeles Business Council

YVETTE J. KELLEY  
President & CEO, New Directions For Veterans

ALEX JOHNSON  
Executive Director, Children's Defense Fund-California

**NO ARGUMENT AGAINST THIS MEASURE WAS SUBMITTED**

## **PROPOSED ORDINANCE OF MEASURE H**

An ordinance amending Title 4, Revenue and Finance of the Los Angeles County Code, to add Chapter 4.73—Transactions and Use Tax to Prevent and Combat Homelessness, relating to a special countywide transactions and use tax to prevent and combat homelessness within Los Angeles County.

The people of the County of Los Angeles ordains as follows:

**SECTION 1.** Chapter 4.73 is hereby added to read as follows:

### **Chapter 4.73**

#### **Transactions and Use Tax to Prevent and Combat Homelessness**

##### **Sections:**

- 4.73.010 Title.
- 4.73.020 Operative Date.
- 4.73.030 Purpose.
- 4.73.040 Expenditure Plan.
- 4.73.050 Special Account.
- 4.73.060 Community Oversight and Accountability.
- 4.73.070 Accountability Measures.
- 4.73.080 Contract with State.
- 4.73.090 Transactions Tax Rate.
- 4.73.100 Place of Sale.
- 4.73.110 Use Tax Rate.
- 4.73.120 Adoption of Provisions of State Law.
- 4.73.130 Limitations on Adoption of State Law and Collection of Use.
- 4.73.140 Permit Not Required.
- 4.73.150 Exemptions and Exclusions.
- 4.73.160 State Law Amendments.
- 4.73.170 Amendment of Ordinance.
- 4.73.180 Enjoining Collection Forbidden.
- 4.73.190 Severability.
- 4.73.200 Effective Date.
- 4.73.201 Execution.

##### **4.73.010 Title.**

This Chapter shall be known as the “Transactions and Use Tax to Prevent and Combat Homelessness” ordinance. The County of Los Angeles hereinafter shall be called “County.” This ordinance shall be applicable in the incorporated and unincorporated territory of the County.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

### **4.73.020 Operative Date.**

Except as provided for in Section 4.73.050, the “Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance, the date of such adoption being as set forth below.

### **4.73.030 Purpose.**

This ordinance is adopted to achieve the following 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 7285.5 of Part 1.7 of Division 2 which authorizes the County to adopt this tax ordinance which shall be operative if two thirds 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 therefor that can be administered and collected by the State Board of Equalization 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 State Board of Equalization 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.

E. To adopt a retail transactions and use tax ordinance for the specific purpose of preventing and combatting homelessness within Los Angeles County. Revenues generated by the retail transactions and use tax shall be used to sustain the implementation of the County’s Homeless Initiative’s recommended strategies, adopted by the Board of Supervisors on February 9, 2016, and as otherwise directed by the Board of Supervisors to address the causes and effects of homelessness, consistent with this Chapter.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

### **4.73.040 Expenditure Plan.**

A. Consistent with Subsection E of Section 4.73.030, above, the revenues generated by the retail transactions and use tax will be expended by the County pursuant to an expenditure plan approved by the Board of Supervisors prior to June 30<sup>th</sup> of each year. The annual expenditure plan will include, but not be limited to, the following projects:

1. Prevent Homelessness:
  - a. Homeless Prevention Program for Families;
  - b. Homeless Prevention Program for Individuals.
2. Subsidize Housing:
  - a. Expand Rapid Rehousing;
  - b. Provide subsidized housing to homeless disabled individuals pursuing Supplemental Security Income;
  - c. Facilitate utilization of federal housing subsidies;
  - d. Family reunification housing subsidies;
  - e. Interim/bridge housing for those exiting institutions.
3. Provide Case Management and Services:
  - a. Mental health, substance use, and counseling services;
  - b. Regional Integrated Re-entry Network;
  - c. Jail In-reach;
  - d. Criminal Record Clearing Project;
  - e. Provide services for Permanent Supportive Housing.
4. Increase Income:
  - a. Increase employment for homeless adults by supporting social enterprise;
  - b. Subsidized employment for homeless adults;
  - c. Countywide Supplemental Security/Social Security Disability income, and Veterans benefits advocacy.
5. Create a Coordinated System:
  - a. Expand the Countywide Outreach System;
  - b. Strengthen the Coordinated Entry System;
  - c. Enhance the Emergency Shelter System;
  - d. Enhance services for transition age youth.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

6. Affordable Housing for the Homeless:

- a. Preserve current affordable housing;
- b. Promote the development of affordable housing for homeless families and individuals.

7. Other services to address the causes and effects of homelessness.

B. To the extent feasible, revenues from the retail transactions and use tax shall be used to leverage additional public and private resources to address the causes and effects of homelessness, consistent with this Chapter.

C. Revenues from the retail transactions and use tax may be awarded as grants to public agencies and non-profit organizations to address the causes and effects of homelessness, consistent with this Chapter. The Board of Supervisors shall adopt policies and procedures for the solicitation and award of such grants. Nothing herein precludes the County from using revenue generated by the retail transactions and use tax for contracting with for-profit contractors and private businesses in compliance with applicable law.

### **4.73.050 Special Account.**

Any retail transactions and use tax proceeds shall be deposited in a special account, created and maintained by the County, and used only for the specific purposes identified in Subsection E of Section 4.73.030, above, in accordance with Section 4.73.030, above.

### **4.73.060 Community Oversight and Accountability**

A. The Citizens' Homelessness Initiative Oversight Advisory Board ("Advisory Board") is hereby created.

B. The Advisory Board shall be comprised of five members appointed by the Board of Supervisors. Each Supervisorial District shall nominate one member for appointment by the Board of Supervisors. The Advisory Board shall include at least one member that meets each of the following criteria:

1. A professional from the field of municipal/public finance and/or accounting and budgeting with a minimum of ten years of relevant experience in evaluating financial transactions and program cost-effectiveness; and
2. An individual working in the homelessness services, research, or advocacy field in a management position with a minimum of ten years of relevant experience.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

The Advisory Board members shall be governed by and comply with State conflict of interest laws (e.g., Government Code section 87000 et seq.; and section 1090 et seq.) and the County's conflict of interest policies. The members shall have no legal action pending against Los Angeles County and are prohibited from acting in any activity directly or indirectly involving funding provided through this ordinance during their tenure on the Advisory Board. Advisory Board members shall not have direct interest or employment with any public or private entity, which receives funding provided through this ordinance.

C. The Advisory Board shall do all of the following:

1. Semi-annual review of all expenditures from the retail transactions and use tax;
2. Publish a complete accounting of all allocations each year, posting the information on the County's publicly accessible Internet Web site; in a downloadable spreadsheet format, including information about the location and footprint of each funded project, its objectives, status, and outcomes, any matching funds used, and the applicable program from the expenditure plan schedule;
3. Submit periodic evaluations to the County of the retail transactions and use tax expenditures, which may at the Board of Supervisors' direction be undertaken by independent researchers, identifying any changes needed to meet the objectives of the Homeless Initiative.

D. Members of the Advisory Board shall serve a term of four years at the pleasure of the Board of Supervisors, and no member may serve more than two consecutive four-year terms. The Board of Supervisors may, by order, extend this length of service or waive this limit for individuals or the Advisory Board as a whole. A member's position shall become vacant upon his or her death, resignation, or removal by the Board of Supervisors. In the case of such a vacancy, the Supervisorial District from which the vacancy arose shall nominate a successor for appointment by the Board of Supervisors to fill the unexpired term.

E. Members of the Advisory Board shall not be compensated for their service, but may be reimbursed for actual and necessary expenses incurred in the performance of their duties.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

### **4.73.070 Accountability Measures.**

For so long as any proceeds of the retail transactions and use tax remain unexpended, the Auditor-Controller shall cause a report to be prepared by an independent auditor and filed with the Board of Supervisors no later than December 31<sup>st</sup> of each year, stating: (i) the amount of retail transactions and use tax proceeds collected and expended in such year; and (ii) the status of any projects or description of any services or programs funded from proceeds of the retail transactions and use tax.

### **4.73.080 Contract with State.**

Prior to the operative date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the County shall not have contracted with the State Board of Equalization 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.

### **4.73.090 Transactions Tax Rate.**

For the privilege of selling tangible personal property at retail, a transaction tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the County at the rate of 0.25% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory for a period of ten (10) years beginning on and after the operative date of this ordinance.

### **4.73.100 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 State Board of Equalization.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

### **4.73.110 Use Tax Rate.**

A use tax is hereby imposed on the storage, use or other consumption in the County 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% of the sales price of the property for a period of ten (10) years beginning on and after the operative date of this ordinance. 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.

### **4.73.120 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.

### **4.73.130 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 County shall be substituted therefor. However, the substitution shall not be made:

1. When the word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Equalization, State Treasury, or the Constitution of the State of California;
2. Where the result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, 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;

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

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 “County” 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.

### **4.73.140 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.

### **4.73.150 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 County which is shipped to a point outside the County, 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 County 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

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

out-of-County 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-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

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

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

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County 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.

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.

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

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 County 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 County or participates within the County 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 County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. “A retailer engaged in business in the County” 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 County.

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 County 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.

E. When contracting with the State Board of Equalization pursuant to section 4.73.080 to administer the tax imposed by this ordinance, it shall be the County’s intent, and any agreement shall ensure, that the combined rate limit specified in Revenue and Taxation Code section 7251.1 is not exceeded in any district within the County that has imposed a transactions and use tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code in effect on or before the effective date of this ordinance. The agreement shall include that appropriate steps are taken by the Board of Equalization to ensure that the County tax imposed by this ordinance, when aggregated with all other transactions and use taxes imposed pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code within that district, will 1) not cause the rate of the transactions and use tax within the district to exceed the combined rate limit; 2) not cause any person subject to the tax imposed by this ordinance to pay more than the legally permissible combined

**(Continued on next page)**

## **PROPOSED ORDINANCE OF MEASURE H (Continued)**

rate; and 3) have no impact on the revenue received by each district within the County as the result of any transactions and use tax imposed by the district on or prior to the effective date of this ordinance.

### **4.73.160 State Law 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.

### **4.73.170 Amendment of Ordinance.**

Except for amendments that would increase the tax rate, impose the tax on transactions and uses not previously subject to the tax (unless the amendment occurs pursuant to Section 4.73.160), extend the tax, or be inconsistent with the purposes of this ordinance, the Board of Supervisors may amend this ordinance without submitting the amendment to the voters for approval.

### **4.73.180 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 County, or against any officer of the State or the County, 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.

### **4.73.190 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.

### **4.73.200 Effective Date.**

This ordinance relates to the levying and collecting of the County's Transactions and Use Tax to Prevent and Combat Homelessness and shall take effect immediately upon approval by a majority of the electorate voting in an election on this ordinance.

### **4.73.201 Execution.**

The Chair of the Board of Supervisors is authorized to attest to the adoption of this ordinance by the voters of the County.

I hereby certify that the foregoing ordinance was PASSED, APPROVED and ADOPTED by the people of the County of Los Angeles voting on the 7th day of March, 2017.