

**TO THE COUNCIL OF THE  
CITY OF LOS ANGELES**

Your **JOBS AND BUSINESS DEVELOPMENT COMMITTEE**

**reports as follows:**

JOBS AND BUSINESS DEVELOPMENT COMMITTEE REPORT relative to the request for the Business Tax Advisory Committee to look into the creation of a business tax credit for employers who hire disabled and indigent workers.

Recommendation for Council action, pursuant to Motion (Parks – Krekorian):

REQUEST the Business Tax Advisory Committee to evaluate a similar program developed by the City of San Francisco for tax incentives to businesses that hire the disabled and the indigent, as further described in the text of the Motion, and report with recommendations to institute a business tax credit or other business tax inducement for businesses that hire disabled persons and indigent persons.

Fiscal Impact Statement: Neither the City Administrative Officer nor the Chief Legislative Analyst has completed a financial analysis of this report.

Community Impact Statement: None submitted.

SUMMARY

On September 28, 2010, the Jobs, Business Growth and Tax Reform Committee considered Motion (Parks – Krekorian) relative to the request for the Business Tax Advisory Committee to look into the creation of a business tax credit for employers who hire disabled and indigent workers. The Motion states that there is an effort underway to review the City's business tax structure and the BTAC was established to assist in that effort. As part of this review the BTAC should consider a business tax break for any businesses that hire disabled and/or indigent employees. Given that every effort should be made to create jobs in the City, incentives that create job opportunities for the disabled and the indigent should be part of that effort.

During the discussion, the Chair asked for a clear definition of indigent workers. A representative from the office of the Chief Legislative Analyst provided background information on the issue about the clear definition of indigent workers as it was described by the City of San Francisco. The Motion defined "Indigent" as any person who qualifies for, and is receiving public assistance under various City, County, State or Federal programs. After an opportunity for public comment, the Committee recommended approval of the recommendations as contained in the recommendation section of this report. This matter is now forwarded to Council for its consideration.

Respectfully submitted,

JOBS AND BUSINESS DEVELOPMENT COMMITTEE

<u>MEMBER</u>	<u>VOTE</u>
ALARCON:	YES
KREKORIAN:	YES
PARKS:	YES

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