

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending Los Angeles Municipal Code Section 21.04(a) to allow for business tax returns to be filed on or before March 15 of each calendar year; Section 21.05(a)(1) to change the delinquency dates for annual business taxes; Section 21.29(c) to extend to April 15 of each year the date by which small businesses may file their returns; and Section 21.30(b) to extend to April 15 the date by which new businesses may obtain Tax Registration Certificates and exemption letters from the Director of Finance.

**THE PEOPLE OF THE CITY OF LOS ANGELES  
DO ORDAIN AS FOLLOWS:**

Section 1. Subsection (a) of Section 21.04 of Article 1, Chapter II of the Los Angeles Municipal Code is amended to read as follows:

(a) Annual business taxes on the fifteenth day of March of each year, except when this date falls on a Saturday or Sunday, in which case the deadline is extended to the immediately following Monday.

Sec. 2. Subdivision 1 of Subsection (a) of Section 21.05 of Article 1, Chapter II of the Los Angeles Municipal Code is amended to as follows:

1. **Annual Business Taxes** – on or before the close of business on March 15 of each year.

Sec. 3. Subsection (c) of Section 21.29 of Article 1, Chapter II of the Los Angeles Municipal Code is amended to read as follows:

(c) Any person exempt from tax under Subsections (a) or (b) shall be required to timely file for registration and subsequent renewals before the delinquency date. The failure to timely file or renew prior to April 15 of each year shall render inapplicable the exemptions provided in Subsections (a) and/or (b) and subject the person to the tax that would otherwise be payable and to any interest and penalty applicable thereto, pursuant to Section 21.05 of this Code.

Sec. 4. Subsection (b) of Section 21.30 of Article 1, Chapter II of the Los Angeles Municipal Code is amended to read as follows:

(b) Any new business that is exempt from tax under Subsection (a) above shall be required to obtain a Tax Registration Certificate and an exemption letter from the Director of Finance. Failure to obtain these documents prior to the taxes becoming delinquent on April 15 of each year pursuant to Section 21.05 of this Code, shall render inapplicable the exemption provided in Subsection (a) and subject the business to the tax that would otherwise be payable and to any interest and penalty applicable pursuant to Section 21.05 of this Code.

Sec. 5. The City Clerk shall certify to the passage of this ordinance and have it published in accordance with Council policy, either in a daily newspaper circulated in the City of Los Angeles or by posting for ten days in three public places in the City of Los Angeles: one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall; one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall East; and one copy on the bulletin board located at the Temple Street entrance to the Los Angeles County Hall of Records.

Approved as to Form and Legality

MICHAEL N. FEUER, City Attorney

By 

VALENTIN F. DINU  
Assistant City Attorney

Date 9-14-2018

File No. CF17-0675

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I hereby certify that the foregoing ordinance was passed by the Council of the City of Los Angeles, **by a vote of not less than two-thirds** of all its members.

CITY CLERK

MAYOR

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Ordinance Passed \_\_\_\_\_

Approved \_\_\_\_\_