

**MIICHAEL N. FEUER**  
CITY ATTORNEY

REPORT NO. R 18 - 0 2 8 8  
SEP 14 2018

REPORT RE:

**AN ORDINANCE AMENDING LOS ANGELES MUNICIPAL CODE SECTION 21.04(a) TO ALLOW FOR BUSINESS TAXES 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 Honorable City Council  
of the City of Los Angeles  
Room 395, City Hall  
200 North Spring Street  
Los Angeles, California 90012

Council File No. 17-0675

Honorable Members:

As requested by the City Council, this Office has prepared and now transmits for your consideration the enclosed draft ordinance, approved as to form and legality. The draft ordinance would amend the following sections of Article 1, Chapter II of the Los Angeles Municipal Code: Section 21.04(a) to extend the deadline for filing City business tax returns to March 15 of each calendar year, from the current February 28 deadline; Section 21.05(a)(1) to extend the deadline by which annual business taxes must be filed to March 15 of each calendar year from the current February 28 deadline; Section 21.29(c), the Small Business Exemption ordinance, to extend the deadline for filing yearly returns to April 15 of each calendar year, from the current February 28 deadline; and Section 21.30(b), the New Business Exemption ordinance, to extend the deadline by which new businesses must obtain a Tax Registration Certificate and an exemption

letter from the Director of Finance to April 15 of each calendar year, from the current February 28 deadline.

Council Rule 38 Referral

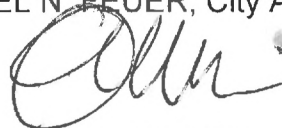
A copy of the draft ordinance has been sent, pursuant to Council Rule 38, to the Office of Finance and the Mayor with a request that all comments, if any, be presented directly to the City Council when this matter is considered.

If you have any questions regarding this matter, please contact Assistant City Attorney Valentin F. Dinu at (213) 978-7780. He or another member of this Office will be present when you consider this matter to answer questions you may have.

Sincerely,

MICHAEL N. FEUER, City Attorney

By



DAVID MICHAELSON  
Chief Assistant City Attorney

DM:VFD:mg  
Transmittal