



MICHAEL N. FEUER
CITY ATTORNEY

REPORT NO. R 20 - 0269
SEP 10 2020

REPORT RE:

DRAFT ORDINANCE AMENDING ARTICLE 1.12 OF CHAPTER 2 OF THE LOS ANGELES MUNICIPAL CODE TO CREATE THE TAX PENALTY AMNESTY PROGRAM OF 2020 WITH RESPECT TO TAXES IMPOSED PURSUANT TO ARTICLE I (BUSINESS TAXES), INCLUDING THE TAXES IMPOSED WITH RESPECT TO CANNABIS PURSUANT TO LOS ANGELES MUNICIPAL CODE SECTION 21.51, ARTICLE 1.1 (TELEPHONE, ELECTRICITY, AND GAS USERS TAXES), ARTICLE 1.3 (COMMERCIAL TENANT'S OCCUPANCY TAXES), ARTICLE 1.7 (TRANSIENT OCCUPANCY TAXES) AND ARTICLE 1.15 (PARKING OCCUPANCY TAXES)

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. 20-1055

Honorable Members:

Pursuant to your request, this Office has prepared and now transmits for your consideration the enclosed draft ordinance approved as to form and legality. The draft ordinance would implement a Tax Penalty Amnesty Program under which any taxpayer that has paid the principal and interest of any outstanding tax liabilities for which the taxpayer seeks amnesty, including any outstanding collections costs or fees, would not be liable for penalties under Los Angeles Municipal Code Section 21.05.

In its motion, the City Council requested our Office to draft an ordinance to create a Tax Penalty Amnesty Program "with a window of October 1, 2020 through December 18, 2020." After discussions with the Office of Finance, it was determined that the

Program must end on December 17, 2020, in order to prevent the Tax Penalty Amnesty Program interfering with the annual business tax filing season. Accordingly, the draft ordinance ends the Tax Penalty Amnesty Program on December 17, 2020, rather than December 18, 2020.

Council Rule 38 Referral

A copy of the draft ordinance was sent, pursuant to Council Rule 38, to the Office of Finance, and its comments have been incorporated.

If you have any questions regarding this matter, please contact Deputy City Attorney Daniel M. Whitley at (213) 978-7786. He or another member of this Office will be available 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:DMW:mc
Transmittal