FD FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE FD.

Shall an ordinance providing funding for the Los Angeles Fire Department, including for hiring firefighters, paramedics, and other staff, purchasing and maintaining vehicles and equipment, building and upgrading fire stations, and brush clearance; by imposing a one-half percent (0.5%) sales tax in the City of Los Angeles; with annual audits and a citizen's oversight committee; generating approximately $345 million annually until ended by voters; be adopted?

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E330902 City of LA Proof #1 5 3/8" x 8 3/8" Black GB

~~Argument in Favor of Measure FD~~

Every time you call 911, you expect us to be there. So do we.

As Los Angeles Fire Department Firefighters and Paramedics, we've dedicated our lives to protecting this city. We respond to your worst days: house fires, heart attacks, car accidents, hazardous materials incidents, rescues, and increasingly destructive wildfires. Every second matters and can mean the difference between life and death.

But right now, due to a lack of firefighters, paramedics, equipment, and resources, it's taking us nearly twice as long as it should to arrive in an emergency. When we're delayed, we know what can happen. We've watched fires grow beyond control, fought to save patients whose chances of survival dropped with every passing minute, and stood beside families knowing a faster response could have changed the outcome.

To see if LAFD Firefighters & Paramedics can get to you in time, visit FundLAFire.com.

After decades of neglect, we can't trust City Hall to fix the LAFD. That's why LAFD Firefighters and Paramedics wrote Measure FD: to ensure faster 911 emergency response, prevent wildfires, and protect our communities.

911 Emergency Response Times

More than 80% of all LAFD 911 calls are medical emergencies, such as heart attacks, strokes, and car accidents. The national standard for a paramedic to arrive at a medical emergency is four minutes; in Los Angeles, it often takes nearly twice that long.

When a person is in cardiac arrest, they only have 4-6 minutes before irreversible brain damage occurs. These extra minutes due to staffing shortages lead to tragic outcomes we carry with us. That's why we wrote Measure FD.

Measure FD will allow the LAFD to hire more paramedics and reduce 911 emergency response times.

Wildfire Protection

Wildfire risk in Los Angeles is at an all-time high. Measure FD is vital to minimizing this risk: it will increase funding for the department's brush clearance and wildfire prevention programs while modernizing water-dropping helicopters, acquiring specialized aircraft, and providing the firefighters needed to combat these blazes.

1965 LAFD Resources for a 2026 City

Since 1965, LA's population has increased more than 50%; there's been no increase in firefighters or paramedics, and the city has fewer neighborhood fire stations today, making it impossible to respond effectively to 500,000 annual calls for service.

With Measure FD, the LAFD will be able to hire at least 1,000 additional firefighters and paramedics so that we can arrive on time when you need us the most.

All Funds Dedicated to the LAFD

Measure FD provides a dedicated, locally controlled funding source, requiring 100% of funds to go to core LAFD services that cannot be diverted for any other purposes.

This funding is critical because we're stretching every resource we have: moving from one emergency to the next without stopping, sending engines across town because the closest ones are already committed, and running short on ambulances as demand outpaces staffing - all while our stations and equipment keep aging.

Where do Measure FD tax funds go?
By law, 100% of the money goes to core LAFD services, including recruiting and retaining well-qualified firefighters and paramedics, increasing brush clearance and wildfire prevention programs, and providing firefighters with up-to-date equipment. It's deposited into a dedicated, locked fund, and City Hall politicians are legally prohibited from redirecting a single dollar anywhere else.

How is Measure FD different from other Los Angeles tax measures?
Because Measure FD is built differently. It creates a single, locked fund that can only be spent on LAFD staffing, vehicles, equipment, and stations. It requires public spending disclosure, independent annual audits, and is monitored by a citizens' oversight committee. There's no ambiguity about where the money goes, because the ordinance doesn't allow it to be diverted for any other purposes.

Does Measure FD prevent City Hall from cutting existing LAFD funding?
Measure FD prohibits city politicians and bureaucrats from redirecting any existing LAFD funding. Measure FD includes a Maintenance of Effort requirement: the City must continue funding the LAFD at least at its average share of the discretionary budget over the past ten years. If the City fails to meet that baseline, it's legally barred from collecting the new tax that year. This funding must supplement, not replace, existing LAFD resources.

How much will Measure FD cost taxpayers?
Measure FD is a half-cent sales tax: five cents on a $10 purchase. That nickel means help gets there faster when someone you love calls 911.

What specific LAFD programs and equipment does Measure FD fund?
Hiring additional firefighters and paramedics to reduce 911 emergency response times and expanding brush clearance and wildfire prevention. In 2025, wildfires cost LA taxpayers hundreds of millions of dollars in damaged infrastructure, equipment, emergency response, and lost revenue; it costs far less to prevent a wildfire than to recover from one. The measure also allows the LAFD to meet national staffing standards, upgrade fire stations, provide protective equipment like fire-resistant clothing and radios, and modernize our 911 communications technology.

Measure FD comes with enforceable accountability built directly into the law: independent audits, public reporting, and citizen oversight, so taxpayers know exactly how every dollar is spent. That's why Measure FD is supported by your local firefighters and paramedics, emergency room doctors, and small business owners.

Every year we wait is another year of response times that run nearly double the national standard, another year of firefighters and paramedics stretched to cover a city that outgrew them decades ago. LA has grown. It's time the LAFD did too.

In Los Angeles, it's not a matter of if - but when - you call 911 for someone you love.

When you vote yes on Measure FD, you're investing in something every resident depends on, whether they realize it today or not, because someday, the life we save could be yours.

Join LAFD Firefighters & Paramedics, the LAFD Chief Officers Association, California Professional Firefighters, and the International Association of Fire Fighters in voting YES on Measure FD.

For more information, visit FundLAFire.com.

Signed:

~~Doug Coates~~
~~President~~
~~United Firefighters of LA City~~

~~Jaime Moore~~
~~Fire Chief~~
~~Los Angeles Fire Department~~

~~Eric Gonzalez~~
~~LAFD Firefighter~~
~~Pacific Palisades~~

~~Omar Velasquez~~
~~LAFD Firefighter/Paramedic~~
~~Boyle Heights~~

~~Leon Dunn~~
~~LAFD Captain~~
~~Skid Row~~

~~David Riles~~
~~LAFD Captain~~
~~Chatsworth~~

~~Gerardo Puga~~
~~LAFD Captain~~
~~Panorama City~~

~~Miranda McOsker~~
~~LAFD Firefighter~~
~~Lincoln Heights~~

~~Kimberly Herring~~
~~LAFD Firefighter/Paramedic~~
~~South Los Angeles~~

~~Chris Miyasato~~
~~LAFD Firefighter~~
~~Echo Park~~

GENERAL MUNICIPAL ELECTION
NOVEMBER 3, 2026
CITY OF LOS ANGELES

Order of Signers for:

[X] Argument in Favor
[ ] Argument Against

BALLOT MEASURE re: FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE FD.

Name: Doug Coates
Title: President
Organization: United Firefighters of LA City

Name: Jaime Moore
Title: Fire Chief
Organization: Los Angeles Fire Department

Name: Eric Gonzalez
Title: LAFD Firefighter
Organization: Pacific Palisades

Name: Omar Velasquez
Title: LAFD Firefighter/Paramedic
Organization: Boyle Heights

Name: Leon Dunn
Title: LAFD Captain
Organization: Skid Row

Name: David Riles
Title: LAFD Captain
Organization: Chatsworth

Name: Gerardo Puga
Title: LAFD Captain
Organization: Panorama City

Name: Miranda McOsker
Title: LAFD Firefighter
Organization: Lincoln Heights

Name: Kimberly Herring
Title: LAFD Firefighter/Paramedic
Organization: South Los Angeles

Name: Chris Miyasato
Title: LAFD Firefighter
Organization: Echo Park

I certify that the above signers have agreed to appear on the ballot in favor/against the proposed measure as indicated above. If there are differences between their title or name as stated above and their individual signed agreements, I certify that I have made the above modifications with their agreement and hereby request that the signers' names and titles appear as listed above. Further, if I am submitting emailed copies of individual signed agreements, I certify that the signatures appearing on the electronic copy were received from the individuals listed on that agreement.

[redacted]

[Rebuttal to Argument In Favor of Initiative Ordinance FD]

MEASURE FD IS A SALES TAX INCREASE. IT RAISES THE SALES TAX TO 10.75%

If Measure FD passes, **it would raise the sales tax in the City of Los Angeles to 10.75%.** It would be the third sales tax increase in two years after county sales tax increases for homelessness (Measure A in 2024) and health care (Measure ER in June). Measure FD alone will cost taxpayers about $345 million per year. Divided by L.A.'s population of about 4 million, that averages out to more than $86 per person per year in additional sales taxes, **$345 for a family of four.** Every year.

THIS TAX INCREASE IS AN INITIATIVE ORDINANCE, TO GET THROUGH A LOOPHOLE.

The state constitution says special taxes, where the money is earmarked for a specific purpose, require a two-thirds vote – 66.67% – to pass. However, courts have recently ruled that a special tax needs fewer votes – only 50% plus one – if it is placed on the ballot by a citizens' initiative. The proponents of this tax increase wrote it themselves, decided where the money will go, collected signatures, and now can raise the sales tax without needing a two-thirds vote. **It isn't right that courts have made it easier to raise taxes.**

THE LOOPHOLE WILL BE CLOSED IF VOTERS PASS PROPOSITION 43 IN NOVEMBER

Initiative Ordinance FD is a special tax that may squeeze through the loophole to pass with fewer votes than the 66.67% the constitution requires. If voters pass Proposition 43 in November, the loophole will be closed on January 1 and all future special taxes will require a two-thirds vote to pass.

CITY LEADERS SHOULD FULLY FUND THE FIRE DEPARTMENT WITHOUT A TAX INCREASE

In the 2025-26 budget year, the city's total General Fund revenue was more than $8.1 billion. Why is a sales tax increase needed to pay for the most essential city services? What is in the budget that's a higher priority than fully funding the Fire Department?

HOMELESSNESS STRAINS FIRE DEPARTMENT RESOURCES, THE BUDGET SHOULD REFLECT THAT

In 2025-26, the city spent approximately $350 million from the General Fund on homelessness. That was only about a third of the total city budget for homelessness, which was approximately $1 billion. Given the number of fires related to homeless encampments, the city could be spending part of the homelessness budget to fully fund the Fire Department, without a tax increase.

WHY IS REMODELING THE CONVENTION CENTER PRIORITIZED ABOVE THE FIRE DEPARTMENT?

In a September 18, 2025, letter to the City Council, the City Controller warned that the $2.7 billion upgrade of the Convention Center would require "an additional average of $116 million from the General Fund each year for the next 28 years...." That's $116 million per year that could have been used to hire firefighters.

SALES TAXES ARE ALREADY TOO HIGH, VOTE NO ON INITIATIVE ORDINANCE FD

You pay enough in taxes. The city wastes money. **Vote no on Measure FD.**

GENERAL MUNICIPAL ELECTION
NOVEMBER 3, 2026
CITY OF LOS ANGELES

Order of Signers for: [X] **Rebuttal to the Argument in Favor**
[ ] **Rebuttal to the Argument Against**

BALLOT MEASURE re: FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE FD.

HOWARD JARVIS TAXPAYERS ASSOCIAN

Jon Coupal	
Name/Organization	Name/Organization
President	
Title/Name	Title/Name
Howard Jarvis Taxpayers Association	
Organization/Title	Organization/Title
Name/Organization	Name/Organization
Title/Name	Title/Name
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2026 AUG 17 PM 2:54 CITY CLERK ELECTION DIV.

2026 AUG 17 PM 2:53 CITY CLERK ELECTION DIV.

I certify that the above signers have agreed to appear on the ballot in favor/against the proposed measure as indicated above. If there are differences between their title or name as stated above and their individual signed agreements, I certify that I have made the above modifications with their agreement and hereby request that the signers' names and titles appear as listed above. Further, if I am submitting emailed copies of individual signed agreements, I certify that the signatures a[redacted]by were received from the individuals listed on that agreem[redacted]

August 12, 2026
(Date)

[Argument Against Initiative Ordinance FD]

VOTE NO ON ~~MEASURE~~ INITIATIVE ORDINANCE FD. IT RAISES THE SALES TAX TO 10.75%

As of October 1, the sales tax in the city of Los Angeles is 10.25%. If ~~Measure~~ INITIATIVE ORDINANCE FD passes, the sales tax in L.A. will be **10.75%**. This would be the third sales tax increase in two years for Los Angeles city residents, following county sales tax increases for homelessness (Measure A in 2024) and health care (Measure ER in June).

~~MEASURE~~ INITIATIVE ORDINANCE FD TRIES TO SQUEEZE THROUGH A LOOPHOLE THAT VOTERS MAY CLOSE

The California Constitution requires special taxes (when the money is earmarked for a special purpose) to be approved by two-thirds of voters in order to pass. However, since 2017, state courts have carved a loophole in this important Proposition 13 protection. Judges have allowed some earmarked taxes to pass with fewer votes if they are placed on the ballot by collecting signatures on petitions. This loophole may be closed by voters with Proposition 43 on the November ballot, restoring the two-thirds vote to pass special taxes. Proposition 43 would take effect in January, 2027. The ~~Measure~~ INITIATIVE ORDINANCE FD sales tax increase would squeeze through the loophole to evade the two-thirds vote requirement.

CITY LEADERS SHOULD FULLY FUND THE FIRE DEPARTMENT WITHOUT A TAX INCREASE

~~Measure~~ INITIATIVE ORDINANCE FD is a **sales tax increase** to raise approximately $345 million annually for the Fire Department. In the 2025-26 budget year, the city's total General Fund revenue was more than $8.1 billion. Why is a sales tax increase the only way to pay for this essential service? What is in the budget that's a higher priority than fully funding the Fire Department?

HOMELESSNESS STRAINS FIRE DEPARTMENT RESOURCES, THE BUDGET SHOULD REFLECT THAT

In 2025-26, the city spent approximately $350 million from the General Fund on homelessness. That was only about a third of the total city budget for homelessness, which was approximately $1 billion. Given the number of fires related to homeless encampments, it's worth asking whether a significant portion of the General Fund spending on homelessness should instead be spent on the Fire Department, without a tax increase.

THE CITY'S SPENDING PRIORITIES ARE RECKLESS

In a September 18, 2025, letter to the City Council, the City Controller warned against approving a $2.7 billion upgrade of the Convention Center. "If this plan goes through, the City is projected to need an additional average of $116 million from the General Fund each year for the next 28 years starting in [Fiscal Year] 2029. $116 million is the equivalent of nearly 1,000 City jobs," the controller wrote. He ended his letter by stating, "as long as the City fails to fundamentally change the way it handles its finances and continues to inadequately fund City services for our nearly four million residents, we can't

recommend taking on this project at this time." The City Council approved the costly project anyway. That's $116 million per year that could have been used to hire firefighters.

SALES TAXES ARE ALREADY TOO HIGH, OVER THE CAP THAT IS WRITTEN IN STATE LAW

California law limits local sales taxes to a total of 2% on top of the state sales tax of 7.25%. However, state lawmakers routinely pass new laws to exempt new and higher sales taxes from the cap. This important taxpayer protection has been gutted. Sales taxes are becoming a greater and greater burden on Californians who are least able to afford higher prices.

VOTE NO ON ~~MEASURE~~ INITIATIVE ORDINANCE FD

Do not let the city government get away with wasting money that should be spent on the highest priorities first. There's no higher priority than fully funding first responders. Vote NO on ~~Measure~~ INITIATIVE ORDINANCE FD and tell city leaders to get their priorities straight.

2026 AUG -7 PM 2:11
CITY CLERK
ELECTIONS

2026 AUG -7 PM 2:11
CITY OF LOS ANGELES
ELECTION

2026 AUG -7 PM 1:39
CITY OF LOS ANGELES
ELECTION

GENERAL MUNICIPAL ELECTION
NOVEMBER 3, 2026
CITY OF LOS ANGELES

Order of Signers for:

[ ] Argument in Favor
[X] Argument Against

BALLOT MEASURE re: FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE FD.

Name: Howard Jarvis Taxpayers Association
Title: Jon Coupal
Organization: President

Name: _____
Title: _____
Organization: _____

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Organization: _____

Name: _____
Title: _____
Organization: _____

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Rebuttal to Argument Against Measure FD

The opponents are right about one thing: City Hall should fully fund the Fire Department. We agree. As LAFD Firefighters and Paramedics, we've made that case for decades in City Hall, under mayors and councils of every political stripe. It never happens.

Since the 1960s, Los Angeles has grown by more than 50%, over 1.4 million more residents, while the number of firefighters hasn't grown at all, and there are fewer neighborhood fire stations today than there were then. That isn't one bad budget year. That's more than 60 years of City Hall refusing to make the LAFD a priority. Waiting for politicians to "get their priorities straight" is a plan we've already tried. People died waiting.

That's why LAFD Firefighters and Paramedics wrote Measure FD and why voters, not politicians, placed it on the ballot.

We also understand the cost of living is high. We pay taxes too. That's why Measure FD is a half-cent: a nickel on a $10 purchase. Even if Measure FD passes, LA City would still have a lower tax rate than our neighbors in Long Beach, Santa Monica, Pasadena, Burbank, and most LA County cities.

That nickel buys something no City budget has delivered in generations. At least 1,000 additional firefighters and paramedics, faster 911 response, and real wildfire prevention: brush clearance and modern water-dropping helicopters.

More than 80% of LAFD calls are medical emergencies, and it now takes nearly twice the national four-minute standard for a paramedic to reach you. In cardiac arrest, brain damage begins in 4 to 6 minutes. The opponents offer no proposal to fix that.

The opponents warn the City wastes money on other priorities. Again, we agree. That's precisely why Measure FD was written by us - so City Hall can't touch a dime of it. By law, 100% of the funds go into a locked, dedicated account that can only be spent on LAFD Firefighters & Paramedics, equipment, and stations, enforced by independent annual audits and public spending disclosures. And Measure FD includes a Maintenance of Effort guarantee: if City Hall cuts the LAFD's existing share of the budget, it is legally barred from collecting this tax at all.

Politicians can't divert this money to anything else. That's more accountability than the City's own budget process has ever provided, and it's why the opponents' real argument is with City Hall, not with your firefighters.

The opponents say to tell city leaders to get their priorities straight. We've told them for 60 years. Now it's your turn to be heard.

One day you WILL call 911 - a fire, a crash, a medical emergency involving you or someone you love. When that day comes, you need us there fast. Nothing else matters. Measure FD helps us get there faster.

GENERAL MUNICIPAL ELECTION
NOVEMBER 3, 2026
CITY OF LOS ANGELES

Order of Signers for:

[ ] Rebuttal to the Argument in Favor
[X] Rebuttal to the Argument Against

BALLOT MEASURE re: FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE FD.

Brent Kneisler
Name/Organization
Inspector
Title/Name
LAFD Brush Clearance & Wildfire Prevention
Organization/Title

Tanya Crabbe
Name/Organization
President
Title/Name
Los Angeles Women in the Fire Service
Organization/Title

Mark McLean
Name/Organization
Firefighter
Title/Name
LAFD, San Pedro
Organization/Title

Angelo Pitillo
Name/Organization
Firefighter/Paramedic
Title/Name
LAFD, West Adams
Organization/Title

David Riles
Name/Organization
Captain
Title/Name
LAFD, Chatsworth
Organization/Title

Lucia Lima
Name/Organization
Firefighter
Title/Name
LAFD, Watts
Organization/Title

Javier Honles
Name/Organization
Captain
Title/Name
LAFD, Encino
Organization/Title

Gary Izquierdo
Name/Organization
Firefighter/Paramedic
Title/Name
LAFD, Hollywood
Organization/Title

Kyle Cawdrey
Name/Organization
Firefighter
Title/Name
LAFD, Pico-Robertson
Organization/Title

Fernando Pizano
Name/Organization
Firefighter
Title/Name
LAFD, North Hollywood
Organization/Title

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(Date)

New provisions or language added to the Municipal Code or to existing Municipal Code sections are shown in underline type; words deleted from the Municipal Code or from existing Municipal Code sections are shown in ~~strikeout~~ type.

INITIATIVE ORDINANCE FD

FUNDING FOR THE LOS ANGELES FIRE DEPARTMENT THROUGH A ONE-HALF PERCENT SALES TAX. INITIATIVE ORDINANCE.

The proposed ordinance would impose an additional one-half percent (0.5%) sales tax in the City of Los Angeles. Tax proceeds would be used to provide additional funding dedicated to support the Los Angeles Fire Department (LAFD), including for: hiring firefighters, paramedics, and other staff; purchasing and maintaining vehicles and equipment; building and upgrading fire stations and other facilities; and brush clearance. The ordinance states that its intent is to supplement, not replace, the City's current funding for LAFD, th t the additional funding will be maintained in a separate account for that exclusive purpos , a d that the tax would not be imposed if the City fails to maintain LAFD funding at histori budget y levels. The ordinance would require annual audits and establish a citizen's ove ight committe to monitor and report on expenditures of tax revenues. The ordinance woul require that fire stati construction and replacement projects receiving funding from this tax be subject o a project-labor agreement and comply with prevailing wage requirements.

TEXT OF THE PROPOSED INITIATI E ORDINANCE

ORDINANCE NO

An ordinance proposed by initia petition t dd Article 1.20 to Chapter II of the Los Angeles Municipal Code, establishi g the os Ang les Fire and Emergency Preparedness and Response Ordinance."

THE EO LE OF THE CITY OF LOS ANGELES
DO ORDAIN AS FOLLOWS:

SECTION 1 Name

This measure hall be known as the "Los Angeles Fire and Emergency Preparedness and Response Ordina e."

SECTION 2. Article 1.20 is added to Chapter II of the Los Angeles Municipal Code to read:

Sec. 21.20.1 - Title.

This article shall be known as the "Los Angeles Fire and Emergency Preparedness and Response Ordinance" (the "Ordinance"). The City of Los Angeles hereinafter shall be called "City." For purposes of this article, the Los Angeles City Fire Department hereinafter shall be referred to as "LAFD." This Ordinance shall be applicable in the incorporated territory of the City.

Sec. 21.20.2 - Purpose.

This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

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A. To establish a supplemental funding source for the LAFD for the purposes and uses set forth in this Ordinance.

B. 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 7285.91 of Part 1.7 of Division 2 of the Revenue and Taxation Code, which authorizes the City of Los Angeles ("City") to adopt this tax ordinance provided that a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

C. This ordinance is further adopted under the City's home-rule authority as a charter city (Cal. Const., art. XI, § 5), which permits municipal taxation for local purposes consistent with applicable law.

D. To adopt a retail transactions and use tax ordinance th incorporates provisions identical to those of the Sales and Use Tax Law of the tate of California insofar as those provisions are not inconsistent with the requir men s and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code

E. To adopt a retail transactions and use tax ord nance that imposes tax and provides a measure therefor that can be administere and collected by the California Department of Tax and Fee Administration on behalf f the Ci y in a manner that adapts itself as fully as practicable to, and requires the lea t possible deviation from, the existing statutory and administrative pro edures followe by the California Department of Tax and Fee Administration in admi ister and collec g the California State Sales and Use Taxes.

F. To adopt a retail tra ions and e tax ordinance that can be administered in a manner that will be, to the reatest degree possible, consistent with the provisions of Part 1.6 of ivision 2 the Reve ue and Taxation Code, minimize the cost of collecting the tra sactio s and u axes, and at the same time, minimize the burden of record-keeping on persons subject to taxation under the provisions of this Ordin nce.

G. T ensure that the evenues generated by this Ordinance shall be used exclusively for the urposes and ses approved by the voters, consistent with the City Charter, the Califor ia Constit ion, and applicable law, and that such revenues shall be subject to annual in pe dent audit and oversight.

Sec. 21.20.3 - Contract with State.

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration 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.

Sec. 21.20.4 - Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 0.50 percent (0.50%) of the gross

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receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this Ordinance.

Sec. 21.20.5 - 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 California Department of Tax and Fee Administration.

Sec. 21.20.6 - Use tax rate.

An excise tax is hereby imposed on the storage, use or other consumption in the City 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 0.50 percent (0.50%) of the sales price of the property. 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.

Sec. 21.20.7 - 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.

Sec. 21.20.8 - 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 City shall be substituted therefor. However, the substitution shall not be made when:

   1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

   2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, 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

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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;

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 reference to Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "city" 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.

1. "A retailer engaged in business in the district" shall also include any retailer that, in the preceding calendar year or the c r nt calendar year, has total combined sales of tangible personal prop ty in th state or for delivery in the State by the retailer and all person related to th retailer that exceeds $500,000.00. For purposes of this ection, a person is elated to another person if both persons are related o each other pursuant to Section 267(b) of Title 26 of the United States Code nd the egulations thereunder.

Sec. 21.20.9 - Permit not required.

If a seller's permit has been issued to a reta ler und Section 6 67 of the Revenue and Taxation Code, an additional transactor's permit sha not b requi d by this Ordinance.

Sec. 21.20.10 - Exemptions nd ex lusions

A. There shall be xcluded fr m the mea ure of the transactions tax and the use tax the amount of any s es ta or use tax mposed by the State of California or by any city, city and county, or unty pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law the am unt of any state-administered transactions or use tax.

B. T ere are exempt d from the computation of the amount of transactions tax the gross rece ts from:

1. Sale of t ngible personal property, other than fuel or petroleum products, to operato s 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 City which is shipped to a point outside the City, 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 City 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

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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 out-of-City 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-City 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 contin ng sale of such property, for any period of time for which the lessor is oblig ed to lease the property for an amount fixed by the lease prior to the operati e te of this Ordinance.

5. For the purposes of paragraphs (3) and (4 of this subse ion, the sale or lease of tangible personal property shall be eemed not to be o igated pursuant to a contract or lease for any period of ime for which any party to the contract or lease has the unconditional right to t minat the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the u e t imposed by is Ordinance, the storage, use or other consumption in this City of angible sonal property:

1. The gross receipt f om the sa f which have been subject to a transactions tax under any sta e-admi stered tr nsactions and use tax ordinance.

2. Other tha fuel or p tr l um products purchased by operators of aircraft and used or cons med by such operators directly and exclusively in the use of such air ft as com on carriers of persons or property for hire or compensation under a c tificate f public convenience and necessity issued pursuant to the laws of this S ate, the United States, or any foreign government. This exemption is in addition o the exemptions provided in Sections 6366 and 6366.1 of the R venue and Taxation Code of the State of California.

3. If the p haser 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.

5. For the purposes of paragraphs (3) and (4) of this subsection, 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

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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 paragraph (7), a retailer engaged in business in the City 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 City or participates within the City 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 City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" 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 he Vehicle Code, aircraft licensed in compliance with Section 21411 of e Public Utilities Code, or undocumented vessels registered under Divisi n 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 license the vehicle, ves el, or aircraft at an address in the City.

D. Any person subject to use tax under this rdina ce may credit against that tax any transactions tax or reimbursement for transa ons tax paid to a district imposing, or retailer liable for, a transactions x pursuant to P rt 1.6 of Division 2 of the Revenue and Taxation Code with respect o the le to the p son of the property the storage, use or other consumption of whic is sub ect he use tax.

Sec. 21.20.11 - Amendments

All amendments subseq ent to the ffective da e of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code lating t les and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of D sion 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and art 1. of Divis n 2 of the Revenue and Taxation Code, shall automatically become a p t of this Ordin nce, pr vided, however, that no such amendment shall operate so as to affect e rate of tax im osed by this Ordinance.

Sec. 21.20.12 - Enjoining ollection forbidden.

No injunction or writ o mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, 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.

Sec. 21.20.13 – Purpose and use of tax.

A. The purpose of the special tax authorized by this Ordinance is to provide funding support for the LAFD. All revenues generated by the special tax shall be used for purposes that support the core functions of the LAFD, including, but not limited to these priorities: hiring and maintaining sufficient firefighters and paramedics and civilian LAFD staff to meet the fire safety/rescue needs of the City; purchasing and maintaining vehicles to support firefighting and rescue needs, such as fire trucks, fire engines, ambulances, aircraft, and helicopters; purchasing and maintaining

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equipment to support firefighting and rescue services; to replace, upgrade, and build additional fire stations and EMS facilities to meet the growing demand for service; purchasing and maintaining emergency communication systems; and improving brush clearance and wildfire readiness.

B. All proceeds of the tax levied and imposed hereunder shall be deposited into a special fund or account and used only for purposes authorized by this Ordinance. Unexpended balances shall remain in the fund or account and shall continue to be available for authorized uses in subsequent fiscal years until fully expended.

Sec. 21.20.14 - Citizens' oversight committee.

A. Committee Established. There is hereby established in the City a citizen's oversight committee to monitor the expenditures of revenue collected pursuant to this Ordinance only and shall provide reports to the people, the Board of Fire Commissioners, the City Council, and Mayor.

B. Selection of Members. The committee shall consi t of fiv members. One member of the committee shall be appointed by each of he following fficials: (1) the Mayor, (2) the LAFD Fire Chief, (3) City Controller (4) City Administra ve Officer, and (5) the Chair of the City Council Public Safet Committee. Citizens' oversight committee members must be City residents and sh l not b current City employees, officials, contractors, or vendors of the City. Past em oyees, officials, or vendors shall be eligible to serve on the committ e provided tha there are no conflicts of interest as determined by the City Attorney

Of the members of the committe firs appointed, the members appointed by the Mayor, the LAFD Fir ief, the C Controller, the City Administrative Officer and the Chair of the Ci y Counc Public S fety Committee shall be appointed for terms of three years. N member may serve m re than two consecutive terms.

C. Purpose and Juris t on. The citizens' oversight committee shall review expenditures of rev ue llected ursuant to this Ordinance only to determine whether such fun s are expended for e purposes specified in Section 21.20.13 and shall issue r ports on their fi dings to the Mayor, City Council, Board of Fire Commissioners, and public at lea annually. Committee members may also review the annual financi l or performance audits performed by an independent auditor. The committee shall confi e it oversight specifically to revenues generated under this Ordinance. Revenue generated through other sources shall be outside the jurisdiction of the citizens' oversight committee.

In order to preserve the integrity and independence of the oversight process, committee members will not play a formal role in contracting, project management, or any other aspect of LAFD management or funding.

The committee is not charged with decision-making on spending priorities, schedules, project details, funding source decisions, financing plans, or tax rate assumptions. The committee shall serve in an advisory-only role only. The committee shall have no jurisdiction other than that delegated to it pursuant to this Ordinance.

The Mayor or designee shall provide any reasonable administrative or technical

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assistance required by the committee to fulfill its responsibilities or publicize its findings.

D. Meetings. The citizens' oversight committee shall meet three times each fiscal year (or as otherwise provided for in approved or amended bylaws) with specific meeting dates to be determined by committee members. Citizens' oversight committee meetings are subject to the Brown Act. Meetings shall be agendized and open to the public. Committee minutes and reports are a matter of public record and shall be posted on a website provided by the City. Additional meetings may be scheduled by the committee, as necessary. All committee members shall attend a training and orientation session prior to attending their first regular committee meeting.

Committee members are expected to attend all regular meetings. Failure to attend two consecutive meetings may result in removal from the committee at the discretion of the City officer who appointed the committee member.

E. Committee Operations and Funding. The citizens' ve ight committee will select members to serve as chair and vice chair of the committe A City staff person will be appointed by the Mayor or designee to ser e as secretary The secretary will be responsible for preparing, posting, and dis ibuting agendas and taking minutes at each meeting. Approved minutes shall be made available to the public. Committee decisions, positions, findings, and procedu es shall require a simple majority vote of those members in attendance. The quorum r uirement for any meeting shall be a minimum of three members. Th ongoing cost f the citizens' oversight committee shall be paid using revenue genera d from the special tax authorized by this Ordinance.

F. Vacancies. Committ e m mbers m y be removed from the committee by the City official who appo nted them for repea ed absence (see subsection D of this section), for malfeasan for failin to meet the qualifications set forth in this section or for inability or unwill gne s to fulfill the duties of a member. In the event of removal, resignation or deat the City official that appointed the committee member whose seat as been acated hall appoint a person to fill the vacant seat.

G. M cellaneous. W the exception of those items specifically addressed in these guid g principles he committee may draft and adopt its own standard procedures and byl ws by m jority vote. All citizens' oversight committee procedures and bylaws remain su je to review and approval by the City Council and Mayor. Citizens' oversight committee reports and audits are subject to review and approval of the City Council and Mayor.

H. Duration. The Citizens' oversight committee will remain in place until a vote of the City Council, subject to approval from the Mayor, takes place to disband the committee. This disbandment cannot take place within the first 10 years of the implementation of this Ordinance.

Sec. 21.20.15 - Fiscal accountability provisions.

The amount generated by this special purpose revenue source and how it was used shall be included in the annual audit of the City's financial operations by an independent certified public

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accountant. The cost of this annual audit shall be paid using revenue generated from the special tax authorized by this Ordinance.

Sec. 21.20.16 – Duration of tax.

The authority to levy the tax imposed by this Ordinance shall remain in effect until repealed by the voters.

Sec. 21.20.17 – Severability.

If any provision, section, subsection, paragraph, sentence, phrase, or word of this Ordinance is rendered or declared invalid, illegal, or unconstitutional by any final action in a court of competent jurisdiction or by reason or any preemptive legislation, such unconstitutionality illegality or invalidity shall only affect such provision, section, subsection, paragraph, sentence, phrase, or word and shall not affect or impair any remaining provisions, sections, subsections, paragraphs, sentences, phrases, or words, or the application of his Ordinance to any other person or circumstance, and to that end, the provisions here f re severable. It is hereby declared to be the intention of the People of the City that his Or ance would have been adopted had such unconstitutional illegal or invalid provi ion, section, bsection, paragraph, sentence, phrase, or word not been included herein.

Sec. 21.20.18 – Amendments.

The City Council shall have no authority to amend this O dinance except as expressly provided herein. An amendment may be enacted w hout a vote o the people only if it: (1) is strictly necessary to implement or administer the Ordina e; (2) do s not alter the amount, rate, or duration of the tax; (3) furthers the purpose of this Ord nce; and (4) is approved by a two-thirds vote of all members of th City Coun l ollowing at least 30 days of public notice and review.

Sec. 21.20.19 – Mainten nce of E ort (MOE).

A. It is the intent of t People that revenues collected under this Ordinance shall supp ment a d not s plant existing expenditures by the City for LAFD services. T that end, the ity sha maintain, at a minimum, the average percentage of total di retionary budg t funding to the LAFD during the ten fiscal years immediately prec ding the ope ative date of this Ordinance (the "baseline period"). The baseline period s all be xed as of the operative date of this Ordinance and shall not be recalculate ownward in subsequent years.

B. If at any time, the City fails to budget to meet the funding level provided by this section, the City shall not impose and levy the special tax established pursuant to this Ordinance during that fiscal year.

C. To promote transparency and accountability, the City shall annually certify its compliance with this Maintenance of Effort requirement as part of the budget process, and such certification shall be made available to the public.

D. Nothing in this section shall preclude the City from increasing General Fund support to the LAFD above the average percentage for the baseline period.

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Sec. 21.20.20 – New Construction and Local Hiring Opportunities.

A. All new fire station construction and replacement fire station projects that receive funding from this Ordinance shall be subject to the operative City of Los Angeles Department of Public Works Project Labor Agreement ("Department of Public Works PLA"). The City Council may, at its discretion, include within the Department of Public Works PLA other construction, rehabilitation, and replacement projects that receive funding from this Ordinance.

B. If a specific Project Labor Agreement ("PLA") is approved by the City Council to apply to fire facilities construction, rehabilitation, and replacement projects that receive funding from the Ordinance, contractors performing construction, rehabilitation, and replacement work on such fire facilities projects shall be required to comply with such specific PLA, rather than the Department of Public Works PLA.

C. Any fire station construction, rehabilitation, and replacement project receiving funding from this Ordinance shall constitute public works for whi prevailing wages shall be paid commensurate with the California Labor Code.

D. For LAFD projects that receive funding fro this Ordinance, th City Council may require the establishment of a workforce develop m nt program to increase access to construction careers for local Los Ange s City esidents. Any such program shall promote the use of apprenticeship and pre renticeship programs, job fairs, and other workforce development initiatives to ensu e that LAFD projects aim to create pathways to good middle-class obs f City reside s

SECTION 3. Conflicting Measures.

This measure is intended to operate within th limitations of state law governing transactions and use taxes. If this m asure and any othe City measure appearing on the same ballot each impose a transactio s and u t d the combined adoption of such measures would cause the total district tax ra pplicable within the City to exceed the limitation established by Section 7251.1 he lifornia evenue and Taxation Code or any successor statute, then the provisions of his measure hall be deemed to conflict with such other measure(s) to that extent.

Pursuant to rticle II, Secti n 10(b) of the California Constitution, if this measure and any conflicting meas re are app ved by the voters at the same election, the measure receiving the greater number of ffirma ve votes shall prevail in all respects as to the conflicting portions. If this measure receives a majority of affirmative votes but fewer than any such other conflicting measure, it shall take effect to the extent it may do so without exceeding the statutory limitation or conflicting with the prevailing measure.

SECTION 4. Effective Date; Operative Date.

This Ordinance shall be effective ten (10) days after the City Council or other governing body certifies that this Ordinance has been duly approved by the voters voting in the election of the measure enacting this Ordinance. The transactions and use tax imposed hereunder shall be operative the first day of the first calendar quarter commencing more than one hundred ten (110) days after the adoption of this Ordinance ("Operative Date") or as otherwise provided by law.

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SECTION 5. Legal Defense.

If approved by a simple majority of voters, and thereafter challenged in court of competent jurisdiction, the City shall defend this Ordinance in such court of competent jurisdiction. The People of the City by approving this Ordinance by a simple majority of voters hereby declare that the proponent(s) of this Ordinance have a direct and personal stake in defending this Ordinance from constitutional or statutory challenges to this Ordinance's validity or implementation. In the event the City fails to defend this Ordinance, or the City fails to appeal an adverse judgment against this Ordinance, in whole or in part, in any court of competent jurisdiction, this Ordinance's proponent(s) shall be entitled to assert his, her, or their direct personal stake by defending this Ordinance's validity and implementation in any court of competent jurisdiction and shall be empowered by the People through this Ordinance to act as agents of the People of the City, and the City shall indemnify the proponent(s) for reasonable attorneys' fees.

SECTION 6. Codification; Numbering; Non-substantive Edits.

If approved by the voters, this Ordinance shall be codified in th C y of Los Angeles Municipal Code. The chapter, article, and section numbers set forth in this Or ance are for reference only and the City Clerk is authorized to assign alternative hapter, article, nd section numbers, and to make non-substantive formatting, typographi al, and cross-refere e corrections as necessary to effectuate this Ordinance without cha ging its su stance.

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