Communication from Public

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Council File No: 26-0744
Comments for Public Posting: PUBLIC COMMENT CITY OF LOS ANGELES - BUDGET AND FINANCE COMMITTEE RE: Council File 26-0744 - Re-establishment of the Business Tax Advisory Committee (BTAC) POSITION: Support, with scope and representation recommendations DATE: August 31, 2026 I support re-establishing the Business Tax Advisory Committee and respectfully request that its mandate examine the full municipal cost of doing business in Los Angeles, not only nominal business-tax rates. For a small business, the practical burden of operating in the City can include taxes, licenses, permits, inspection charges, recurring fees, filing and renewal requirements, penalties, duplicated submissions, and the economic cost of processing delays. Looking at these items separately can obscure the cumulative burden that actually affects business formation, expansion, hiring, retention, and relocation decisions. A modern BTAC can create a more useful reform record by measuring that cumulative burden transparently and by distinguishing costs that finance identifiable public benefits from costs created by avoidable administrative friction. The analysis should also make Los Angeles independent creative- economy businesses visible as a distinct sector because production, post-production, music, performance, design, studio, and other creative operators frequently interact with multiple City permitting and fee systems. REQUESTED IMPLEMENTATION DETAILS • Include a formal "Total Cost of Doing Business in Los Angeles" workstream covering City business taxes, licenses, permit and inspection fees, recurring charges, filing/renewal requirements, penalty cliffs, processing time, and duplicative administrative steps. • Disaggregate findings by business size and industry, including micro- and small businesses and independent creative-economy operators. • Include meaningful representation from micro/small independent businesses and the creative economy in the stakeholder structure developed for BTAC. • Publish the methodology, assumptions, processing-time measures, and aggregate results so future reforms can be evaluated against a transparent baseline rather than anecdote. Purpose: create a public, auditable evidence base that distinguishes market-driven costs from policy- generated or administratively reducible costs, while protecting confidential business information through

appropriate aggregation and privacy safeguards. Submitted for the public record - August 31, 2026