

# City of Los Angeles CALIFORNIA

PATRICE Y. LATTIMORE  
CITY CLERK

OFFICE OF THE  
CITY CLERK

RUBEN VIRAMONTES  
EXECUTIVE OFFICER



KAREN BASS  
MAYOR

**Executive Office**  
200 N. Spring Street, Room 360  
Los Angeles, CA 90012  
(213) 978-1020  
FAX: (213) 978-1027

[clerk.lacity.gov](http://clerk.lacity.gov)

March 26, 2026

Honorable Members of the  
Los Angeles City Council  
c/o Office of the City Clerk  
Room 395, City Hall  
Los Angeles, CA 90012

**SUBJECT: CERTIFICATION OF SUFFICIENCY OF AN ORDINANCE INITIATIVE PETITION:  
REPEAL OF LOS ANGELES CITY BUSINESS GROSS RECEIPTS TAX ON  
VIRTUALLY ALL BUSINESSES OPERATING IN THE CITY**

Honorable Members:

Transmitted herewith are the certified results from the Los Angeles County Registrar-Recorder/County Clerk (RR/CC) of the signature verification of the Initiative Petition regarding Repeal of Los Angeles City Business Gross Receipts Tax on Virtually All Businesses Operating in the City. The Initiative Petition has been certified as Sufficient.

On February 18, 2026, signed petitions in support of the above-mentioned Initiative were submitted to the Office of the City Clerk (City Clerk). On February 23, 2026, after conducting an initial review of the petition to ensure that it contained more than the minimum number of total unverified signatures, the City Clerk delivered the petition to the RR/CC to conduct the signature verification process<sup>1</sup>.

The RR/CC has completed its review of the signatures and have provided us with their results. As provided in City of Los Angeles Election Code Section 711(b), RR/CC utilized the random sampling method authorized to review the petition signatures to determine if the petition contained a sufficient number of valid voter signatures to qualify for presentation to the City Council. A random sampling of at least five percent (5%) or 3,967 signatures were verified to determine the sufficiency or insufficiency of the Initiative Petition. Based on the examination of the signatures compared with the voter registration records maintained by the RR/CC, a total of 2,952 valid signatures were identified. The City's Election Code, Section 711(b) states that when the random sampling method is applied, a petition is considered sufficient "[i]f the statistical sampling shows that the number of valid signatures is more than 110 percent of the number of signatures of qualified voters needed to declare the petition sufficient." For this petition the number of valid signatures in the random sample exceeds the 110 percent threshold required to find the petition sufficient under City Election Code Section 711(b).

---

<sup>1</sup> The City Clerk does not have the capacity to conduct an examination of initiative petitions within the required time frames and therefore utilizes the RR/CC to examine signatures on initiative petitions, as approved by the City Council. (See Resolution related to 2026 Elections [Council File: 26-1100]).

**AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER**

Based on the RR/CC's examination of the signatures compared with the voter registration records which they maintain, the RR/CC has determined that the Initiative Petition contains more than the number of valid voter signatures required to qualify for presentation to the City Council. Thus, the attached certified results have determined that the Initiative Petition is SUFFICIENT and I hereby present the attached Certification of Sufficiency to the City Council.

## **CITY COUNCIL OPTIONS**

Los Angeles City Charter Section 452 generally provides that when presented with a certified Initiative Petition, the City Council must take one of the following four actions within 20 days (**by April 15, 2026**) of the transmittal of the attached Certificate of Sufficiency to the City Council:

1. Adopt the proposed ordinance, without alteration; or
2. Call a Special Election to be held not earlier than 110 days nor more than 140 days after Council action on the petition to submit the proposed initiative ordinance, without alteration, to a vote of the electors of the City; or
3. Determine to submit the proposed initiative ordinance, without alteration, to a vote of the electors of the City at the next regular City and Statewide election conducted by the County of Los Angeles to be held more than 110 days from the date of Council action (the City's General Municipal Election held on November 3, 2026); or
4. Refer the proposed ordinance to a department or office for a report on its fiscal and other impacts, provided that the Council takes one of the above actions within 30 days after referring the proposed ordinance for a report.

For Option 2, this option would require a Citywide Special Election to be held no earlier than Tuesday, August 4, 2026, and no later than Tuesday, September 1, 2026. If Council selects Option 4, and then selects Option 2 within thirty days thereafter, a Citywide Special Election must be held no earlier than Tuesday, September 1, 2026, and no later than Tuesday, September 29, 2026.

Ordering a stand-alone Special Election, is not recommended since it is by far the most expensive option (approximately \$31.8 million). The City's regularly scheduled General Municipal Election, which will be conducted on November 3, 2026, meets the requirements of the third option as it occurs more than 110 days from the date of Council action with no additional cost because there will already be Citywide measures on the ballot.

## **ELECTION COSTS**

Option 1: Adopt the proposed ordinance, without alteration.

There would be no additional financial impact relative to Election costs.

Option 2: Call a stand-alone Special Election (Citywide) to be held not earlier than 110 days or more than 140 days after the Council's action to submit the ordinance to a vote.

A standalone, Citywide Special Election would cost approximately \$31.8 million [\$30.1 million for the cost incurred by the RR/CC to conduct the Special Election and \$1.7 million for preparing and mailing Voter Information Pamphlets (VIPs)]. This option may also entail possible voter fatigue due to City of Los Angeles voters being asked to vote in multiple elections within a few months.

Option 3: Determine to submit the proposed ordinance, without alteration at the City's 2026 General Municipal Election to be held November 3, 2026.

If the City Council determines to submit the proposed ordinance to the electorate at the November 3, 2026 General Municipal Election and funds for ballot measures are already budgeted, there will be zero to minimal additional financial impact relative to Election costs since there will be Citywide races included on the ballot.

Option 4: Refer the proposed ordinance to a department or office for a report on its fiscal and other impacts, provided that the Council takes one of the above actions within 30 days after referring the proposed ordinance for a report.

There would be no additional financial impact relative to election costs, unless Council selects Option 2 or Option 3, as listed above.

**RECOMMENDATION**

That Council adopt Option 3 listed above and take the following action:

Determine to submit the proposed ordinance, without alteration, to a vote of the electors of the City at the regularly scheduled General Municipal Election scheduled for November 3, 2026.

**FISCAL IMPACT**

Funding for the November 3, 2026 General Municipal Election has been requested as part of the City Clerk's 2026-27 budget submission; however, a final budget appropriation will not be available until the 2026-27 Proposed Budget is released April 20, 2026.

Respectfully submitted,

Signed with ClerkSign  
  
Mar 26, 2026 1:08PM 

Patrice Y. Lattimore  
City Clerk

Attachment

PYL/RV/JP/CG:ih  
EXE-017-26

STATE OF CALIFORNIA            )  
COUNTY OF LOS ANGELES        ) SS  
CITY OF LOS ANGELES            )

**CERTIFICATION OF SUFFICIENCY**

**INITIATIVE PETITION RE: REPEAL OF LOS ANGELES CITY BUSINESS GROSS RECEIPTS TAX ON VIRTUALLY ALL BUSINESSES OPERATING IN THE CITY, TO TAKE EFFECT AS OF JANUARY 1, 2028**

I, PATRICE Y. LATTIMORE, City Clerk of the City of Los Angeles, hereby certify to the Los Angeles City Council: that the signatures submitted with the Initiative Petition referenced above have been examined by the Los Angeles County Registrar-Recorder/County Clerk (County Registrar), utilizing the random sampling method provided for in City Election Code Section 711(b): that based on the County Registrar’s examination, the Initiative Petition contains the number of valid signatures of registered voters of the City required under City Charter Section 451(b) and therefore the Initiative Petition is **SUFFICIENT**; and that the attached summary from the County Registrar represents a true, correct, and complete summary of the County Registrar’s examination of the Initiative Petition.

IN WITNESS WHEREOF, I hereunto set my hand and affix the seal of the City of Los Angeles this 23<sup>rd</sup> day of March, 2026.

Signed with ClerkSign   
  
Mar 24, 2026 7:66AM

PATRICE Y. LATTIMORE  
CITY CLERK

# Petition Statistics

3/18/2026 10:16:17AM

LA CITY INIT REPEAL OF LA CITY  
BUSINESS GROSS RECEIPTS TAX

Petition ID:19894

Total Sigs Required	0
Total Sigs Submitted	79,317
Total Sample Size	3,967
Total Sigs Verified	3,967

		TOTAL CHALLENGED
ADD	DIFFERENT ADDRESS	
	Total	191
AGE	UNDERAGE AT SIGNING	
	Total	1
CAN	CANCELED	
	Total	36
FP	FATAL PENDING	
	Total	17
MADD	PO BOX/MAILING ADDRESS	
	Total	7
MAX	MAX NUMBER OF TIMES SIGNED	
	Total	1
MS	MISCELLANEOUS	
	Total	1
MS2	PRINTED SIGNATURE	
	Total	9
MSPET	MISSING SIG ON PETITION	
	Total	3
NR	NOT REGISTERED	
	Total	423
OD	OUT OF DISTRICT	
	Total	241
RD	INVALID REGISTRATION DATE	
	Total	29
SIG	MISMATCH SIGNATURE	
	Total	56
<hr/>		
TOTAL		1,015

TOTAL VALID : 2,952



## Los Angeles County Registrar-Recorder/County Clerk

March 20, 2026

**Jinny Pak, Division Manager**  
**City of Los Angeles, Office of the City Clerk, Election and BIDS Division**  
**555 Ramirez Street, Space 300**  
**Los Angeles, California 90012**

*Dear Jinny Pak:*

We have completed the signature verification submitted on February 23, 2026, for an Initiative Ordinance to Repeal of Los Angeles City Business Gross Receipts Tax on Virtually All Businesses Operating in the City, to Take Effect as of January 1, 2028.

**The results of the signature verification are as follows:**

<b>Number of signatures filed</b>	<b>79,317</b>
<b>Number of signatures verified</b>	<b>3,967</b>
<b>Number of signatures found sufficient</b>	<b>2,952</b>
<b>Number of signatures found not sufficient</b>	<b>1,015</b>

Please call Tiffany Olsen, Head, Data Entry and Signature Verification at (562) 462-2376 if you have any questions regarding the signature verification of this petition.

*Jerome Jordan* for  
**DEAN C. LOGAN**  
**Registrar-Recorder/County Clerk**  
**County of Los Angeles**