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EXHIBIT "A"

ORDINANCE NO. 08-__

**AN ORDINANCE OF THE CITY OF INGLEWOOD ADDING ARTICLE
15 TO CHAPTER 9 OF THE INGLEWOOD MUNICIPAL CODE WITH
RESPECT TO A COMMUNICATION USERS' TAX.**

**THE PEOPLE OF THE CITY OF INGLEWOOD DO ORDAIN AS
FOLLOWS:**

SECTION 1: Article 15 is hereby added to Chapter 9 of
the Inglewood Municipal Code, and it shall read as follows:

Article 15

COMMUNICATION USERS' TAX

- 9-330 Short Title.
- 9-331 Definitions.
- 9-332 Constitutional, Statutory, and Other Exemptions.
- 9-333 Communication Users' Tax.
- 9-334 Bundling Taxable Items with Non-taxable Items
- 9-335 Substantial Nexus / Minimum Contacts.
- 9-336 Duty to collect--Procedures.
- 9-337 Collection Penalties - Service Suppliers.
- 9-338 Actions to Collect.
- 9-339 Deficiency Determination and Assessment - Tax
Application Errors.
- 9-340 Administrative Remedy - Non-Paying Service Users.
- 9-341 Additional powers and duties of the Tax
Administrator.
- 9-342 Records.

1 9-343 Refunds.
2 9-344 Refunds for Senior Citizens.
3 9-345 Appeals.
4 9-346 Notice No Injunction/Writ of Mandate.
5 9-347 Notice of Changes to Ordinance.
6 9-348 Future Amendment to Cited Statute.
7 9-349 Use of Tax Proceeds
8 9-350 Independent Audit of Tax Collection, Exemption,
9 Remittance, and Expenditure.
10 9-351 Interaction with Prior Tax
11 9-352 No Increase in Tax Percentage or Change in Methodology
12 Without Voter Approval

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15 **9-330 Short Title**

16 This Article shall be known as the "Communication Users'
17 Tax Law" of the City.

18

19 **9-331 Definitions.**

20 The following words and phrases whenever used in this
21 Article shall be construed as defined in this section.

22 (a). "Ancillary telecommunication services" means
23 services that are associated with or incidental to the
24 provision, use or enjoyment of telecommunications services,
25 including but not limited to the following services:

26 (1) "Conference bridging service" means an
27 ancillary service that links two or more
28 participants of an audio or video conference call

1 and may include the provision of a telephone
2 number. Conference bridging service does not
3 include the telecommunications services used to
4 reach the conference bridge.

5 (2) "Detailed telecommunications billing
6 service" means an ancillary service of separately
7 stating information pertaining to individual
8 calls on a customer's billing statement.

9 (3) "Directory assistance" means an ancillary
10 service of providing telephone number
11 information, and/or address information.

12 (4) "Vertical service" means an ancillary
13 service that is offered in connection with one or
14 more telecommunications services, which offers
15 advanced calling features that allow customers to
16 identify callers and to manage multiple calls and
17 call connections, including conference bridging
18 services.

19 (5) "Voice mail service" means an ancillary
20 service that enables the customer to store, send
21 or receive recorded messages. Voice mail service
22 does not include any vertical services that the
23 customer may be required to have in order to
24 utilize the voice mail service

25 (b) "Ancillary video services" means services that
26 are associated with or incidental to the provision or
27 delivery of video services, including but not limited to
28 electronic program guide services, recording and search

1 functions, or other interactive services or communications
2 that are associated with or incidental to the provision,
3 use or enjoyment of video services.

4 (c). "Billing Address" shall mean the mailing address
5 of the service user where the service supplier submits
6 invoices or bills for payment by the customer.

7 (d). "City" shall mean the City of Inglewood.

8 (e). "Communication Services" means:
9 "telecommunication services", "ancillary telecommunication
10 services", "video services" and "ancillary video services".

11 (f). "Mobile Telecommunications Service" has the same
12 meaning and usage as set forth in the Mobile
13 Telecommunications Sourcing Act (4 U.S.C. Section 124) and
14 the regulations thereunder, and California Public Utilities
15 Code Section 247.1(c)(5).

16 (g). "Month" shall mean a calendar month.

17 (h) "Paging service" means a "telecommunications service"
18 that provides transmission of coded radio signals for the purpose
19 of activating specific pagers; such transmissions may include
20 messages and/or sounds.

21 (i). "Person" shall mean, without limitation, any
22 natural individual, firm, trust, common law trust, estate,
23 partnership of any kind, association, syndicate, club,
24 joint stock company, joint venture, limited liability
25 company, corporation (including foreign, domestic, and non-
26 profit), municipal district or municipal corporation (other
27 than the City) cooperative, receiver, trustee, guardian, or
28 other representative appointed by order of any court.

1 (j). "Place of Primary Use" means the street address
2 representative of where the customer's use of the
3 communications service primarily occurs, which must be the
4 residential street address or the primary business street
5 address of the customer.

6 (k). "Post-paid telecommunication service" means the
7 telecommunication service obtained by making a payment on a
8 communication-by-communication basis either through the use
9 of a credit card or payment mechanism such as a bank card,
10 travel card, credit card, or debit card, or by charge made
11 to a service number which is not associated with the
12 origination or termination of the telecommunication
13 service.

14 (l). "Prepaid telecommunication service" means the
15 right to access telecommunication services, which must be
16 paid for in advance and which enables the origination of
17 communications using an access number or authorization
18 code, whether manually or electronically dialed, and that
19 is sold in predetermined units or dollars of which the
20 number declines with use in a known amount.

21 (m). "Private telecommunication service" means a
22 telecommunication service that entitles the customer to
23 exclusive or priority use of a communications channel or
24 group of channels between or among termination points,
25 regardless of the manner in which such channel or channels
26 are connected, and includes switching capacity, extension
27 lines, stations, and any other associated services that are
28 provided in connection with the use of such channel or

1 channels. A communications channel is a physical or
2 virtual path of communications over which signals are
3 transmitted between or among customer channel termination
4 points (i.e., the location where the customer either inputs
5 or receives the communications).

6 (n). "Service Address" means either:

7 (1) The location of the service user's
8 communication equipment from which the
9 communication originates or terminates,
10 regardless of where the communication is billed
11 or paid; or,

12 (2) If the location in subsection (1) of this
13 definition is unknown (e.g., mobile
14 telecommunications service or VoIP service), the
15 service address means the location of the service
16 user's place of primary use.

17 (3) For prepaid telecommunication service,
18 "service address" means the location associated
19 with the service number.

20 (o). "Service Supplier" shall mean any entity or
21 person, including the City, that provides communication
22 service to a user of such service within the City.

23 (p). "Service User" shall mean a person required to
24 pay a tax imposed under the provisions of this Article.

25 (q). "State" shall mean the State of California.

26 (r) "Streamlined Sales and Use Tax Agreement shall mean the
27 multi-state agreement commonly known and referred to as the
28

1 Streamlined Sales and Use Tax Agreement, and as it is amended
2 from time to time.

3 (s). "Tax Administrator" means the finance director of
4 the city or his or her designee.

5 (t). "Telecommunications services" means the transmission,
6 conveyance, or routing of voice, data, audio, video, or any other
7 information or signals to a point, or between or among points,
8 whatever the technology used. The term "telecommunications
9 services" includes such transmission, conveyance, or routing in
10 which computer processing applications are used to act on the
11 form, code or protocol of the content for purposes of
12 transmission, conveyance or routing without regard to whether
13 such services are referred to as voice over internet protocol
14 (VoIP) services or are classified by the Federal
15 Telecommunications Commission as enhanced or value added, and
16 includes video and/or data services that is functionally
integrated with "telecommunication services".

17 "Telecommunications services" include, but are not limited to the
18 following services, regardless of the manner or basis on which
19 such services are calculated or billed: ancillary
20 telecommunication services; mobile telecommunications service;
21 prepaid telecommunication service; post-paid telecommunication
22 service; private telecommunication service; paging service; VoIP,
800 service; and 900 service.

23 (u) "Video Programming" means those programming
24 services commonly provided to subscribers by a "video
25 service supplier" including but not limited to basic
26 services, premium services, audio services, video games,
27 pay-per-view services, video on demand, origination
28 programming, or any other similar services, regardless of

1 the content of such video programming, or the technology
2 used to deliver such services, and regardless of the manner
3 or basis on which such services are calculated or billed.

4 (v) "Video Services" means "video programming" and any and
5 all services related to the providing, recording, delivering, use
6 or enjoyment of "video programming" (including origination
7 programming and programming using Internet Protocol, e.g., IP-TV
8 and IP-Video) using one or more channels by a "video service
9 supplier", regardless of the technology used to deliver, store or
10 provide such services, and regardless of the manner or basis on
11 which such services are calculated or billed, and includes
12 ancillary video services, data services, "telecommunication
13 services", or interactive communication services that are
14 functionally integrated with "video services".

15 (w) "Video Service Supplier" means any person,
16 company, or service which provides or sells one or more
17 channels of video programming, or provides or sells the
18 capability to receive one or more channels of video
19 programming, including any communications that are
20 ancillary, necessary or common to the provision, use or
21 enjoyment of the video programming, to or from a business
22 or residential address in the City, where some fee is paid,
23 whether directly or included in dues or rental charges for
24 that service, whether or not public rights-of-way are
25 utilized in the delivery of the video programming or
26 communications. A "video service supplier" includes, but
27 is not limited to, multichannel video programming
28 distributors [as defined in 47 U.S.C.A. Section 522(13)];

1 open video systems (OVS) suppliers; and suppliers of cable
2 television; master antenna television; satellite master
3 antenna television; multichannel multipoint distribution
4 services (MMDS); video services using internet protocol
5 (e.g., IP-TV and IP-Video, which provide, among other
6 things, broadcasting and video on demand), direct broadcast
7 satellite to the extent federal law permits taxation of its
8 video services, now or in the future; and other suppliers
9 of video programming or communications (including two-way
10 communications), whatever their technology.

11 (x) VoIP (voice over internet protocol) means the digital
12 process of making and receiving real-time voice transmissions
13 over any Internet Protocol network.

14
15 (y) "800 service" means a "telecommunications service"
16 that allows a caller to dial a toll-free number without
17 incurring a charge for the call. The service is typically
18 marketed under the name "800", "855", "866", "877", and "888"
19 toll-free calling, and any subsequent numbers designated by the
20 Federal Communications Commission.

21 (z) "900 service" means an inbound toll
22 "telecommunications service" purchased by a subscriber that
23 allows the subscriber's customers to call in to the subscriber's
24 prerecorded announcement or live service. "900 service" does not
25 include the charge for: collection services provided by the
26 seller of the "telecommunications services" to the subscriber,
27 or service or product sold by the subscriber to the subscriber's
28 customer. The service is typically marketed under the name "900"

1 service, and any subsequent numbers designated by the Federal
2 Communications Commission.

3
4 **9-332 Constitutional, statutory, and other exemptions.**

5 (a) Nothing in this Article shall be construed as
6 imposing a tax upon any person or service when the
7 imposition of such tax upon such person or service would be
8 in violation of a federal or state statute, the
9 Constitution of the United States or the Constitution of
10 the State.

11 (b) Any service user that is exempt from the tax
12 imposed by this Article pursuant to subsection (a) of this
13 section shall file an application with the Tax
14 Administrator for an exemption; provided, however, this
15 requirement shall not apply to a service user that is a
16 state or federal agency or subdivision with a commonly
17 recognized name for such service. Said application shall be
18 made upon a form approved by the Tax Administrator and
19 shall state those facts, declared under penalty of perjury,
20 which qualify the applicant for an exemption, and shall
21 include the names of all communication service suppliers
22 serving that service user. If deemed exempt by the Tax
23 Administrator, such service user shall give the Tax
24 Administrator timely written notice of any change in
25 communication service suppliers so that the Tax
26 Administrator can properly notify the new communication
27 service supplier of the service user's tax exempt status. A
28 service user that fails to comply with this section shall

1 not be entitled to a refund of communication users' taxes
2 collected and remitted to the Tax Administrator from such
3 service user as a result of such noncompliance.

4 The decision of the Tax Administrator may be appealed
5 pursuant to Section 9-345 of this Article. Filing an
6 application with the Tax Administrator and appeal to the
7 City Administrator pursuant to Section 9-345 of this
8 Article is a prerequisite to a suit thereon.

9 (c). The City Council may, by resolution, establish
10 one or more classes of persons or one or more classes of
11 communication service otherwise subject to payment of a tax
12 imposed by this Article and provide that such classes of
13 persons or service shall be exempt, in whole or in part
14 from such tax for a specified period of time.

15
16 **9-333 Communication Users' Tax.**

17 (a). There is hereby imposed a tax upon every person
18 in the City using communication services. The maximum tax
19 imposed by this section shall be at the rate of eight
20 percent (8%) of the charges made for such services and
21 shall be collected from the service user by the
22 communication services supplier or its billing agent.
23 There is a rebuttable presumption that communication
24 services, which are billed to a billing or service address
25 in the City, are used, in whole or in part, within the
26 City's boundaries, and such services are subject to
27 taxation under this Article. If the billing address of the
28 service user is different from the service address, the

1 service address of the service user shall be used for
2 purposes of imposing the tax. As used in this Section,
3 the term "charges" shall include the value of any other
4 services, credits, property of every kind or nature, or
5 other consideration provided by the service user in
6 exchange for the communication services.

7 (b). "Mobile Telecommunications Service" shall be
8 sourced in accordance with the sourcing rules set forth in
9 the Mobile Telecommunications Sourcing Act (4 U.S.C.
10 Section 124). The Tax Administrator may issue and
11 disseminate to communication service suppliers, which are
12 subject to the tax collection requirements of this Article,
13 sourcing rules for the taxation of other communication
14 services, including but not limited to post-paid
15 communication services, prepaid communication services, and
16 private communication services, provided that such rules
17 are based upon custom and common practice that further
18 administrative efficiency and minimize multi-jurisdictional
19 taxation. (e.g., "Streamline Sales and Use Tax Agreement").

20 (c). The Tax Administrator may issue and disseminate
21 to communication service suppliers, which are subject to
22 the tax collection requirements of this Article, an
23 administrative ruling identifying those communication
24 services, or charges therefor, that are subject to or not
25 subject to the tax of subsection (a) above.

26 (d). As used in this section, the term "telecommunication
27 services" shall include, but are not limited to charges for:
28 connection, reconnection, termination, movement, or change of

1 telecommunication services; late payment fees; detailed billing;
2 central office and custom calling features(including but not
3 limited to call waiting, call forwarding, caller identification
4 and three-way calling); voice mail and other messaging services;
5 directory assistance; access and line charges; universal service
6 charges; regulatory, administrative and other cost recovery
7 charges; local number portability charges; and text and instant
8 messaging. "Telecommunication services" shall not include
9 digital downloads that are not "ancillary telecommunications
10 services", such as books, music, ringtones, games, and similar
11 digital products.

12 (e) Charges for communication services (video) shall
13 include, but are not limited to, charges for the following:

- 14 (1) regulatory fees and surcharges, franchise
15 fees and access fees (PEG);
- 16 (2) initial installation of equipment necessary
17 for provision and receipt of communication
18 services;
- 19 (3) late fees, collection fees, bad debt
20 recoveries, and return check fees;
- 21 (4) activation fees, reactivation fees, and
22 reconnection fees;
- 23 (5) video programming and video services;
- 24 (6) ancillary programming services (e.g.,
25 electronic program guide services, recording and
26 search functions, or other interactive services
27 or communications that are ancillary, necessary
28 or common to the use or enjoyment of the video
programming);

1 (7) equipment leases (e.g., converters and remote
2 devices); and,
3 (8) service calls, service protection plans,
4 name changes, changes of services, and special
5 services.

6 (f). To prevent actual multi-jurisdictional taxation
7 of communication services subject to tax under this
8 section, any service user, upon proof to the Tax
9 Administrator that the service user has previously paid the
10 same tax in another state or city on such communication
11 services, shall be allowed a credit against the tax imposed
12 to the extent of the amount of such tax legally imposed in
13 such other state or city; provided, however, the amount of
14 credit shall not exceed the tax owed to the City under this
15 section.

16 (g). The tax on communication services imposed by this
17 section shall be collected from the service user by the
18 service supplier. The amount of tax collected in one (1)
19 month shall be remitted to the Tax Administrator, and must
20 be received by the Tax Administrator on or before the
21 twentieth (20th) day of the following month.

22
23 **9-334 Bundling Taxable Items with Non-Taxable Items.**
24 If any nontaxable charges are combined with and not separately
25 stated from taxable service charges on the customer bill or
26 invoice of a service supplier, the combined charge is subject to
27 tax unless the service supplier identifies, by reasonable and
28 verifiable standards, the portions of the combined charge that

1 are nontaxable and taxable through the service supplier's books
2 and records kept in the regular course of business, and in
3 accordance with generally accepted accounting principles, and
4 not created and maintained for tax purposes. The service
5 supplier has the burden of proving the proper apportionment of
6 taxable and non-taxable charges. If the service supplier offers
7 a combination of taxable and non-taxable services, and the
8 charges are separately stated, then for taxation purposes, the
9 values assigned the taxable and non-taxable services shall be
10 based on its books and records kept in the regular course of
11 business and in accordance with generally accepted accounting
12 principles, and not created and maintained for tax purposes.
13 The service supplier has the burden of proving the proper
14 valuation of the taxable and non-taxable services.

15 **9-335 Substantial Nexus / Minimum Contacts.**

16 For purposes of imposing a tax or establishing a duty to
17 collect and remit a tax under this Article, "substantial
18 nexus" and "minimum contacts" shall be construed broadly in
19 favor of the imposition, collection and/or remittance of
20 the utility users tax to the fullest extent permitted by
21 state and federal law, and as it may change from time to
22 time by judicial interpretation or by statutory enactment.
23 Any communication service (including VoIP) used by a person
24 with a service address in the City, which service is
25 capable of terminating a call to another person on the
26 general telephone network, shall be subject to a rebuttable
27 presumption that "substantial nexus/minimum contacts"
28 exists for purposes of imposing a tax, or establishing a

1 duty to collect and remit a tax, under this Article. A
2 service supplier shall be deemed to have sufficient
3 activity in the City for tax collection and remittance
4 purposes if its activities include, but are not limited to,
5 any of the following: maintains or has within the City,
6 directly or through an agent or subsidiary, a place of
7 business of any nature; solicits business in the City by
8 employees, independent contractors, resellers, agents or
9 other representatives; solicits business in the City on a
10 continuous, regular, seasonal or systematic basis by means
11 of advertising that is broadcast or relayed from a
12 transmitter with the City or distributed from a location
13 with the City; or advertises in newspapers or other
14 periodicals printed and published within the City or
15 through materials distributed in the City by means other
16 than the United States mail.

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19 **9-336 Duty to Collect--Procedures.**

20 (a) Collection by Service Suppliers. The duty of
21 service suppliers to collect and remit the taxes imposed by
22 the provisions of this Article shall be performed as
23 follows:

24 (1) The tax shall be collected by service
25 suppliers insofar as practicable at the same time
26 as, and along with, the collection of the charges
27 made in accordance with the regular billing
28 practice of the service supplier. Where the

1 amount paid by a service user to a service
2 supplier is less than the full amount of the
3 charge and tax which was accrued for the billing
4 period, a proportionate share of both the charge
5 and the tax shall be deemed to have been paid. In
6 those cases where a service user has notified the
7 service supplier of refusal to pay the tax
8 imposed on said charges, Section 9-340 shall
9 apply.

10 (2) The duty of a service supplier to collect
11 the tax from a service user shall commence with
12 the beginning of the first regular billing period
13 applicable to the service user where all charges
14 normally included in such regular billing are
15 subject to the provisions of this Article. Where
16 a service user receives more than one billing,
17 one or more being for different periods than
18 another, the duty to collect shall arise
19 separately for each billing period.

20 (b) Filing Return and Payment. Each person required
21 by this Article to remit a tax shall file a return to the
22 Tax Administrator, on forms approved by the Tax
23 Administrator, on or before the due date. The full amount
24 of the tax collected shall be included with the return and
25 filed with the Tax Administrator. The Tax Administrator is
26 authorized to require such additional information as he or
27 she deems necessary to determine if the tax is being
28 levied, collected, and remitted in accordance with this

1 Article. Returns are due immediately upon cessation of
2 business for any reason. Pursuant to Revenue and Tax Code
3 Section 7284.6, the Tax Administrator, and its agents,
4 shall maintain such filing returns as confidential
5 information that is exempt from the disclosure provisions
6 of the Public Records Act.

7
8 **9-337 Collection Penalties - Service Suppliers.**

9 (a) Taxes collected from a service user are delinquent
10 if not received by the Tax Administrator on or before the
11 due date. Should the due date occur on a weekend or legal
12 holiday, the return must be received by the Tax
13 Administrator on the first regular working day following
14 the weekend or legal holiday. A direct deposit, including
15 electronic fund transfers and other similar methods of
16 electronically exchanging monies between financial
17 accounts, made by a service supplier in satisfaction of its
18 obligations under this subsection shall be considered
19 timely if the transfer is initiated on or before the due
20 date, and the transfer settles into the City's account on
21 the following business day.

22 (b) If the person required to collect and/or remit the
23 utility users' tax fails to collect the tax (by failing to
24 properly assess the tax on one or more services or charges
25 on the customer's billing) or fails to remit the tax
26 collected on or before the due date, the Tax Administrator
27 shall attach a penalty for such delinquencies or
28 deficiencies at the rate of fifteen (15%) percent of the

1 total tax that is delinquent or deficient in the
2 remittance, and shall pay interest at the rate of and
3 75/100ths (0.75%) percent per month, or any fraction
4 thereof, on the amount of the tax, exclusive of penalties,
5 from the date on which the remittance first became
6 delinquent, until paid.

7 (c) The Tax Administrator shall have the power to
8 impose additional penalties upon persons required to
9 collect and remit taxes pursuant to the provisions of this
10 Article for fraud or gross negligence in reporting or
11 remitting at the rate of fifteen (15%) percent of the
12 amount of the tax collected and/or required to be remitted,
13 or as recomputed by the Tax Administrator.

14 (d) For collection purposes only, every penalty
15 imposed and such interest that is accrued under the
16 provisions of this section shall become a part of the tax
17 herein required to be paid.

18 (e). Notwithstanding the foregoing, the Tax
19 Administrator may, in his or her discretion, modify the due
20 dates of this Article to be consistent with any uniform
21 standards or procedures that are mutually agreed upon by
22 other public agencies imposing a utility users tax, or
23 otherwise legally established, to create a central payment
24 location or mechanism.

25
26 **9-338 Actions to Collect.**

27 Any tax required to be paid by a service user under the
28 provisions of this Article shall be deemed a debt owed by

1 the service user to the City. Any such tax collected from a
2 service user which has not been remitted to the Tax
3 Administrator shall be deemed a debt owed to the City by
4 the person required to collect and remit and shall no
5 longer be a debt of the service user. Any person owing
6 money to the City under the provisions of this Article
7 shall be liable to an action brought in the name of the
8 City for the recovery of such amount, including penalties
9 and interest as provided for in this Article, along with
10 any collection costs incurred by the City as a result of
11 the person's noncompliance with this Article, including,
12 but not limited to, reasonable attorneys fees. Any tax
13 required to be collected by a service supplier or owed by a
14 service user is an unsecured priority excise tax obligation
15 under 11 U.S.C.A. Section 507(a)(8)(C).

16

17 **9-339 Deficiency Determination and Assessment - Tax**

18 **Application Errors.**

19 (a) The Tax Administrator shall make a deficiency
20 determination if he or she determines that any service user or
21 service supplier required to pay or collect taxes pursuant to the
22 provisions of this Article has failed to pay, collect, and/or
23 remit the proper amount of tax by improperly or failing to apply
24 the tax to one or more taxable services or charges. Nothing
25 herein shall require that the Tax Administrator institute
26 proceedings under this Section 9-339 if, in the opinion of the
27 Tax Administrator, the cost of collection or enforcement likely
28 outweighs the tax benefit.

(b) The Tax Administrator shall mail a notice of such
deficiency determination to the person or entity allegedly owing

1 the tax, which notice shall refer briefly to the amount of the
2 taxes owed, plus interest at the rate of 75/100ths (0.75%)
3 percent per month, or any fraction thereof, on the amount of the
4 tax from the date on which the tax should have been received by
5 the City. Within fourteen (14) calendar days after the date of
6 service of such notice, the person or entity allegedly owing the
7 tax may request in writing to the Tax Administrator for a hearing
8 on the matter.

9 (c) If the person or entity allegedly owing the tax fails to
10 request a hearing within the prescribed time period, the amount
11 of the deficiency determination shall become a final assessment,
12 and shall immediately be due and owing to the City. If such
13 person or entity requests a hearing, the Tax Administrator shall
14 cause the matter to be set for hearing, which shall be scheduled
15 within thirty (30) days after receipt of the written request for
16 hearing. Notice of the time and place of the hearing shall be
17 mailed by the Tax Administrator to such person at least ten (10)
18 calendar days prior to the hearing, and, if the Tax Administrator
19 desires said person to produce specific records at such hearing,
20 such notice may designate the records requested to be produced.

21 (d) At the time fixed for the hearing, the Tax Administrator
22 shall hear all relevant testimony and evidence, including that of
23 any other interested parties. At the discretion of the Tax
24 Administrator, the hearing may be continued from time to time for
25 the purpose of allowing the presentation of additional evidence.
26 Within a reasonable time following the conclusion of the hearing,
27 the Tax Administrator shall issue a final assessment (or non-
28 assessment), thereafter, by confirming, modifying or rejecting
the original deficiency determination, and shall mail a copy of
such final assessment to person or entity owing the tax. The
decision of the Tax Administrator may be appealed pursuant to
Section 9-345 of this Article. Filing an application with the

1 Tax Administrator and appeal to the City Administrator pursuant to
2 Section 9-345 of this Article is a prerequisite to a suit thereon.

3 (e) Payment of the final assessment shall become delinquent
4 if not received by the Tax Administrator on or before the
5 thirtieth (30th) day following the date of receipt of the notice
6 of final assessment. The penalty for delinquency shall be
7 fifteen percent (15%) on the total amount of the assessment,
8 along with interest at the rate of 75/100ths (0.75%) percent per
9 month, or any fraction thereof, on the amount of the tax,
10 exclusive of penalties, from the date of delinquency, until paid.
11 The applicable statute of limitations regarding a claim by the
12 City seeking payment of a tax assessed under this Article shall
13 commence from the date of delinquency as provided in this
14 subsection (e).

15 (f) All notices under this section may be sent by regular
16 mail, postage prepaid, and shall be deemed received on the third
17 calendar day following the date of mailing, as established by a
18 proof of mailing.

19 **9-340 Administrative Remedy - Non-Paying Service Users.**

20 (a) Whenever the Tax Administrator determines that a service
21 user has deliberately withheld the amount of the tax owed by the
22 service user from the amounts remitted to a person required to
23 collect the tax, or whenever the Tax Administrator deems it in
24 the best interest of the City, he or she may relieve such person
25 of the obligation to collect the taxes due under this Article
26 from certain named service users for specific billing periods.
27 To the extent the service user has failed to pay the amount of
28 tax owed for a period of two (2) or more billing periods, the
service supplier shall be relieved of the obligation to collect

1 taxes due. The service supplier shall provide the City with the
2 names and addresses of such service users and the amounts of
3 taxes owed under the provisions of this Article. Nothing herein
4 shall require that the Tax Administrator institute proceedings
5 under this Section 9-340 if, in the opinion of the Tax
6 Administrator, the cost of collection or enforcement likely
7 outweighs the tax benefit.

8 (b) In addition to the tax owed, the service user
9 shall pay a delinquency penalty at the rate of fifteen
10 percent (15%) of the total tax that is owed, and shall pay
11 interest at the rate of 75/100ths (0.75%) percent per
12 month, or any fraction thereof, on the amount of the tax,
13 exclusive of penalties, from the due date, until paid.

14 (c) The Tax Administrator shall notify the non-paying
15 service user that the Tax Administrator has assumed the
16 responsibility to collect the taxes due for the stated
17 periods and demand payment of such taxes, including
18 penalties and interest. The notice shall be served on the
19 service user by personal delivery or by deposit of the
20 notice in the United States mail, postage prepaid,
21 addressed to the service user at the address to which
22 billing was made by the person required to collect the tax;
23 or, should the service user have a change of address, to
24 his or her last known address.

25 (d) If the service user fails to remit the tax to the
26 Tax Administrator within thirty (30) days from the date of
27 the service of the notice upon him or her, the Tax
28 Administrator may impose an additional penalty of fifteen
percent (15%) of the amount of the total tax that is owed.

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9-341 Additional Powers and Duties of the Tax Administrator.

(a) The Tax Administrator shall have the power and duty, and is hereby directed, to enforce each and all of the provisions of this Article.

(b) The Tax Administrator may adopt administrative rules and regulations consistent with provisions of this Article for the purpose of interpreting, clarifying, carrying out and enforcing the payment, collection and remittance of the taxes herein imposed. The administrative ruling shall not impose a new tax, revise an existing tax methodology as stated in this Section, or increase an existing tax, except as allowed by California Government Code Section 53750(h)(2). To the extent that the Tax Administrator determines that the tax imposed under this article shall not be collected in full for any period of time from any particular service suppliers or Service Users, that determination shall be considered an exercise of the Tax Administrator's discretion to settle disputes and shall not constitute a change in taxing methodology for purposes of Government Code section 53750 or otherwise. The Tax Administrator is not authorized to amend the City's methodology for purposes of Government Code section 53750 and the City does not waive or abrogate its ability to impose the communications users' tax in full as a result of promulgating administrative rulings or entering into agreements. A copy of such administrative rulings and agreements shall be on file in the Tax Administrator's office.

1 (c) Upon a proper showing of good cause, the Tax
2 Administrator may make administrative agreements, with
3 appropriate conditions, to vary from the strict
4 requirements of this Article and thereby: (1) conform to
5 the billing procedures of a particular service supplier so
6 long as said agreements result in the collection of the tax
7 in conformance with the general purpose and scope of this
8 Article; or, (2) to avoid a hardship where the
9 administrative costs of collection and remittance greatly
10 outweigh the tax benefit. A copy of each such agreement
11 shall be on file in the Tax Administrator's office, and are
12 voidable by the Tax Administrator or the City at any time.

13 (d) The Tax Administrator may conduct an audit, to
14 ensure proper compliance with the requirements of this
15 Article, of any person required to collect and/or remit a
16 tax pursuant to this Article. The Tax Administrator shall
17 notify said person of the initiation of an audit in
18 writing. In the absence of fraud or other intentional
19 misconduct, the audit period of review shall not exceed a
20 period of three (3) years next preceding the date of
21 receipt of the written notice by said person from the Tax
22 Administrator. Upon completion of the audit, the Tax
23 Administrator may make a deficiency determination pursuant
24 to Section 9-339 of this Article for all taxes (and
25 applicable penalties and interest) owed and not paid, as
26 evidenced by information provided by such person to the Tax
27 Administrator. If said person is unable or unwilling to
28 provide sufficient records to enable the Tax Administrator

1 to verify compliance with this Article, the Tax
2 Administrator is authorized to make a reasonable estimate
3 of the deficiency. Said reasonable estimate shall be
4 entitled to a rebuttable presumption of correctness.

5 (e) Upon receipt of a written request of a taxpayer,
6 and for good cause, the Tax Administrator may extend the
7 time for filing any statement required pursuant to this
8 Article for a period of not to exceed forty-five (45) days,
9 provided that the time for filing the required statement
10 has not already passed when the request is received. No
11 penalty for delinquent payment shall accrue by reason of
12 such extension. Interest shall accrue during said
13 extension at the rate of 75/100ths (0.75%) percent per
14 month, prorated for any portion thereof.

15 (f) The Tax Administrator shall determine the
16 eligibility of any person who asserts a right to exemption
17 from, or a refund of, the tax imposed by this Article.

18 (g) Notwithstanding any provision in this Article to
19 the contrary, the Tax Administrator may waive any penalty
20 or interest imposed upon a person required to collect
21 and/or remit for failure to collect the tax imposed by this
22 Article if the non-collection occurred in good faith. In
23 determining whether the non-collection was in good faith,
24 the Tax Administrator shall take into consideration
25 industry practice or other precedence.

26
27 **9-342 Records.**

28

1 (a) It shall be the duty of every person required to
2 collect and/or remit to the City any tax imposed by this
3 Article to keep and preserve, for a period of at least
4 three (3) years, all records as may be necessary to
5 determine the amount of such tax as he/she may have been
6 liable for the collection of and remittance to the Tax
7 Administrator, which records the Tax Administrator shall
8 have the right to inspect at a reasonable time.

9 (b) The City may issue an administrative subpoena to
10 compel a person to deliver, to the Tax Administrator,
11 copies of all records deemed necessary by the Tax
12 Administrator to establish compliance with this Article,
13 including the delivery of records in a common electronic
14 format on readily available media if such records are kept
15 electronically by the person in the usual and ordinary
16 course of business. As an alternative to delivering the
17 subpoenaed records to the Tax Administrator on or before
18 the due date provided in the administrative subpoena, such
19 person may provide access to such records outside the City
20 on or before the due date, provided that such person shall
21 reimburse the City for all reasonable travel expenses
22 incurred by the City to inspect those records, including
23 travel, lodging, meals, and other similar expenses, but
24 excluding the normal salary or hourly wages of those
25 persons designated by the City to conduct the inspection.

26 (c) The Tax Administrator is authorized to execute a
27 non-disclosure agreement approved by the City Attorney to
28 protect the confidentiality of customer information

1 pursuant to California Revenue and Tax Code Sections 7284.6
2 and 7284.7.

3 (d) If a service supplier uses a billing agent or
4 billing aggregator to bill, collect, and/or remit the tax,
5 the service supplier shall: i) provide to the Tax
6 Administrator the name, address and telephone number of
7 each billing agent and billing aggregator currently
8 authorized by the service supplier to bill, collect, and/or
9 remit the tax to the City; and, ii) upon request of the Tax
10 Administrator, deliver, or effect the delivery of, any
11 information or records in the possession of such billing
12 agent or billing aggregator that, in the opinion of the Tax
13 Administrator, is necessary to verify the proper
14 application, calculation, collection and/or remittance of
15 such tax to the City.

16 (e) If any person subject to record-keeping under this
17 section unreasonably denies the Tax Administrator access to
18 such records, or fails to produce the information requested
19 in an administrative subpoena within the time specified,
20 then the Tax Administrator may impose a penalty of \$500 on
21 such person for each day following: i) the initial date
22 that the person refuses to provide such access; or, ii) the
23 due date for production of records as set forth in the
24 administrative subpoena. This penalty shall be in addition
25 to any other penalty imposed under this Article.

26
27 **9-343 Refunds.**

28

1 Whenever the amount of any tax has been overpaid or paid
2 more than once or has been erroneously or illegally
3 collected or received by the Tax Administrator under this
4 Article from a person or service supplier, it may be
5 refunded as provided in this section:

6 (a) The Tax Administrator may refund any tax that has
7 been overpaid or paid more than once or has been
8 erroneously or illegally collected or received by the Tax
9 Administrator under this Article from a person or service
10 supplier, provided that no refund shall be paid under the
11 provisions of this section unless the claimant or his or
12 her guardian, conservator, executor, or administrator has
13 submitted a written claim to the Tax Administrator within
14 one year of the overpayment or erroneous or illegal
15 collection of said tax. Such claim must clearly establish
16 claimant's right to the refund by written records showing
17 entitlement thereto. Nothing herein shall permit the filing
18 of a claim on behalf of a class or group of taxpayers
19 unless each member of the class has submitted a written
20 claim under penalty of perjury as provided by this
21 subsection.

22 (b) The filing of a written claim pursuant to
23 Government Code Section 935 is a prerequisite to any suit
24 thereon. Any action brought against the City pursuant to
25 this section shall be subject to the provisions of
26 Government Code Sections 945.6 and 946. The Tax
27 Administrator, or the City Council where the claim is in
28 excess of five thousand dollars (\$5,000), shall act upon

1 the refund claim within the time period set forth in
2 Government Code Section 912.4. If the Tax
3 Administrator/City Council fails or refuses to act on a
4 refund claim within the time prescribed by Government
5 Section 912.4, the claim shall be deemed to have been
6 rejected by the City Council on the last day of the period
7 within which the City Council was required to act upon the
8 claim as provided in Government Code Section 912.4. The Tax
9 Administrator shall give notice of the action in a form
10 which substantially complies with that set forth in
11 Government Code Section 913.

12 c). Notwithstanding the notice provisions of subsection (a)
13 of this Section, the Tax Administrator may, at his or her
14 discretion, give written permission to a service supplier, who
15 has collected and remitted any amount of tax in excess of the
16 amount of tax imposed by this Article, to claim credit for such
17 overpayment against the amount of tax which is due the City upon
18 a subsequent monthly return(s) to the Tax Administrator, provided
19 that: i) such credit is claimed in a return dated no later than
20 one year from the date of overpayment or erroneous collection of
21 said tax; ii) the Tax Administrator is satisfied that the
22 underlying basis and amount of such credit has been reasonably
23 established; and, iii) in the case of an overpayment by a service
24 user to the service supplier that has been remitted to the City,
25 the Tax Administrator has received proof, to his or her
26 satisfaction, that the overpayment has been refunded by the
27 service supplier to the service user in an amount equal to the
28 requested credit.

(d) Notwithstanding subsections (a) through (c) above, a
service supplier shall be entitled to take any overpayment as a

1 credit against an underpayment whenever such overpayment has been
2 received by the City within the three (3) years next preceding a
3 deficiency determination or assessment by the Tax Administrator
4 in connection with an audit instituted by the Tax Administrator
5 pursuant to Section 9-341(d). A service supplier shall not be
6 entitled to said credit unless it clearly establishes the right
7 to the credit by written records showing entitlement thereto.
8 Under no circumstances shall an overpayment taken as a credit
9 against an underpayment pursuant to this subsection qualify a
10 service supplier for a refund to which it would not otherwise be
11 entitled under the one-year written claim requirement of this
12 section.

13 **9-344 Refunds - Senior Citizens.**

14 (a) The tax imposed by this Article 15 on charges
15 made for communication services to the personal residence
16 of any person who is sixty-two years of age or older shall
17 be subject to refund following payment provided that:

18 (1) The gross annual income of such person during
19 the year such taxes were paid was less than
20 sixteen thousand dollars (\$16,000.00), or in the
21 case of a husband and wife living together in
22 such residence, their combined gross annual
23 income was less than sixteen thousand dollars
24 (\$16,000.00).

25 (2) If applicant resides in a duplex or in a
26 multiple dwelling and a utility billing involves
27 service to more units than the one occupied by
28 the applicant, then the refund shall be limited

1 pro rata to the portion attributable to such unit
2 utilized as applicant's residence.

3 (3) If applicant has shared a residence with
4 parents or adult sons or daughters during the
5 entire period subject to said utility tax,
6 applicant shall be eligible for a pro rata refund
7 of the utility tax levied on utility service to
8 such residence computed upon the basis of the
9 applicant's total income in relation to the total
10 income of all such related persons.

11 (b) Persons eligible for refund of utility taxes
12 pursuant to Section 9-88.0 may make application for refund
13 of such taxes paid during the immediately preceding year by
14 duly completing an application form provided by the Finance
15 Department. Each application shall contain a declaration
16 under penalty of perjury as to the truthfulness of the
17 following:

18 (1) Name and address of applicant and parent,
19 adult son or daughter residing with applicant
20 during the entire period subject to the utility
21 tax;

22 (2) Birth date of applicant;

23 (3) Amount of utility taxes paid each month of
24 the calendar year period;

25 (4) The source, amount of all income received by
26 applicant, parents, adult sons or daughters
27 during the entire period for which refund is
28 claimed; and,

1 (5) Such other information or data (including
2 income tax returns) as may be required by the
3 Finance Director.

4 (c) Refunds shall be made on a fiscal year basis on
5 applications duly submitted to the Finance Director after
6 July 1st of each year and before June 30th of the next
7 preceding year.

8

9 **9-345 Appeals.**

10 (a) The provisions of this section apply to any
11 decision (other than a decision relating to a refund
12 pursuant to Section 9-343 or 9-344 of this Article),
13 deficiency determination, assessment, or administrative
14 ruling of the Tax Administrator. Any person aggrieved by
15 any decision (other than a decision relating to a refund
16 pursuant to Section 9-343 or 9-344 of this Article),
17 deficiency determination, assessment, or administrative
18 ruling of the Tax Administrator, shall be required to
19 comply with the appeals procedure of this section.
20 Compliance with this section shall be a prerequisite to a
21 suit thereon. [See Government Code Section 935(b)].
22 Nothing herein shall permit the filing of a claim or action
23 on behalf of a class or group of taxpayers.

24 (b) If any person is aggrieved by any decision (other
25 than a decision relating to a refund pursuant to Section 9-
26 343 or 9-344 of this Article), deficiency determination,
27 assessment, or administrative ruling of the Tax
28 Administrator; he or she may appeal to the City

1 Administrator by filing a notice of appeal with the City
2 Clerk within fourteen (14) days of the date of the
3 decision, deficiency determination, assessment, or
4 administrative ruling of the Tax Administrator which
5 aggrieved the service user or service supplier.

6 (c) The matter shall be scheduled for hearing before
7 an independent hearing officer selected by the City
8 Administrator, no more than thirty (30) days from the
9 receipt of the appeal. The appellant shall be served with
10 notice of the time and place of the hearing, as well as any
11 relevant materials, at least five (5) calendar days prior
12 to the hearing. The hearing may be continued from time to
13 time upon mutual consent. At the time of the hearing, the
14 appealing party, the Tax Administrator, and any other
15 interested person may present such relevant evidence as he
16 or she may have relating to the determination from which
17 the appeal is taken.

18 (d) Based upon the submission of such evidence and the
19 review of the City's files, the hearing officer shall issue
20 a written notice and order upholding, modifying or
21 reversing the determination from which the appeal is taken.
22 The notice shall be given within fourteen (14) days after
23 the conclusion of the hearing and shall state the reasons
24 for the decision. The notice shall specify that the
25 decision is final and that any petition for judicial review
26 shall be filed within ninety (90) days from the date of the
27 decision in accordance with Code of Civil Procedure Section
28 1094.6.

1 (e) All notices under this section may be sent by
2 regular mail, postage prepaid, and shall be deemed received
3 on the third calendar day following the date of mailing, as
4 established by a proof of mailing.

5
6 **9-346 No Injunction/Writ of Mandate.**

7 No injunction or writ of mandate or other legal or
8 equitable process shall issue in any suit, action, or
9 proceeding in any court against this City or against any
10 officer of the City to prevent or enjoin the collection
11 under this Article of any tax or any amount of tax required
12 to be collected and/or remitted.

13
14 **9-347 Notice of changes to ordinance.**

15 If a tax under this Article is added repealed, increased,
16 reduced, or the tax base is changed, the Tax Administrator
17 shall follow the notice requirements of California Public
18 Utilities Code Section 799.

19
20 **9-348 Future Amendment to Cited Statute.**

21 Unless specifically provided otherwise, any reference to a state
22 or federal statute in this Article shall mean such statute as it
23 may be amended from time to time, provided that such reference to
24 a statute herein shall not include any subsequent amendment
25 thereto, or to any subsequent change of interpretation thereto by
26 a state or federal agency with the duty to interpret such law, or
27 by a court of law, to the extent that such amendment or change of
28 interpretation would result in an increased tax that would
require voter approval under California law.

1 **9-349 Use of Tax Proceeds**

2 Proceeds of the tax imposed pursuant to this Article shall
3 be deposited in the general fund of the City and be
4 available for any legal purpose.

5
6 **9-350 Independent Audit of Tax Collection, Exemption,
7 Remittance, and Expenditure.**

8 The City shall annually verify that the taxes owed under
9 this Article have been properly applied, exempted,
10 collected, and remitted in accordance with this Article,
11 and properly expended according to applicable municipal
12 law. The annual verification shall be performed by a
13 qualified independent third party and the review shall
14 employ reasonable, cost-effective steps to assure
15 compliance, including the use of sampling audits. The
16 verification shall not be required of tax remitters where
17 the cost of the verification may exceed the tax revenues to
18 be reviewed.

19
20 **9-351 Interaction with Prior Tax**

21 (a). Satisfaction of Tax Obligation by Service Users.
22 Any person who pays the tax levied pursuant to Section 9-
23 333 of this Article 15 with respect to any charge for a
24 communication service shall be deemed to have satisfied his
25 or her obligation to pay the tax levied pursuant to Article
26 9, Sections 9-70 and 9-75 of this Code with respect to that
27 charge. Likewise, prior to May 1, 2009, any person who
28 pays the tax levied pursuant to Article 9, Sections 9-70

1 and 9-75 of this Code with respect to any charge for a
2 service subject to taxation pursuant to this Article 15
3 shall be deemed to have satisfied his or her obligation to
4 pay the tax levied pursuant to Section 9-333 of this
5 Article 15 with respect to that charge. The intent of this
6 paragraph is to prevent the imposition of multiple taxes
7 upon a single utility charge during the transition period
8 from the prior telephone and video users' tax to the new
9 communication users' tax (which transition period ends May
10 1, 2009) and to permit communications service providers,
11 during that transition period to satisfy their collection
12 obligations by collecting either tax.

13 (b). Collection of Tax by Service Providers.
14 Service providers shall begin to collect the tax imposed by
15 this Article as soon as feasible after the effective date
16 of the Article, but in no event later than permitted by
17 Section 799 of the California Public Utilities Code.

18 (c) In the event that a final court order should determine
19 that the election enacting this Article 15 is invalid for
20 whatever reason, or that any tax imposed under this Article 15
21 is invalid in whole or in part, then the tax imposed under
22 Article 9, Sections 9-70 and 9-75 of this Code (unless repealed)
23 shall automatically continue to apply with respect to any
24 service for which the tax levied pursuant to this Article 15 has
25 been determined to be invalid. Such automatic continuation
26 shall be effective beginning as of the first date of service (or
27 billing date) for which the tax imposed by this Article is not
28 valid. However, in the event of an invalidation, any tax (other
than a tax that is ordered refunded by the court or is otherwise

1 refunded by the City) paid by a person with respect to a service
2 and calculated pursuant to this Article 15 shall be deemed to
3 satisfy the tax imposed under Article 9, Sections 9-70 and 9-75 of
4 this Code on that service, so long as the tax is paid with respect
5 to a service provided no later than six months subsequent to the
6 date on which the final court order is published.

7 **9-352 No Increase in Tax Percentage or Change in Methodology**
8 **Without Voter Approval.**

9
10 (a) Regarding Section 9-333, the City may not increase the tax
11 percentage or change a methodology for calculating the tax so as
12 to result in an increase in a tax imposed on a person, without
13 voter approval.

14 (b) Notwithstanding (a), pursuant to *Government Code Section*
15 *53750*, the City may make the following changes without voter
16 approval:

17
18 1) reduce the percentage rate, and at any time thereafter
19 increase such percentage rate, so long as the subsequent
20 increase does not exceed the rate previously approved by the
21 voters in the enactment of this ordinance;

22
23 2) change the methodology so as to reduce the amount of the
24 tax being levied, and at any time thereafter change the
25 methodology, so long as the subsequent change in methodology
26 does not result in an increase in the amount being levied
27 under the methodology previously approved by the voters in
28 the enactment of this ordinance;

1 3) change a methodology or definition so as to avoid or
2 eliminate a discriminatory tax on taxpayers that are
3 similarly situated, so long as the change does not result in
4 an increase in the amount levied on such class of similarly
5 situated taxpayers under the methodology or definition
6 previously approved by the voters in the enactment of this
7 ordinance;

8 4) establish a class of persons that is exempt or excepted
9 from one or more taxes hereunder, and at any time thereafter,
10 discontinue such exemption or exception;

11 5) decide that all or a part of a tax imposed under this
12 Article should not be enforced for administrative reasons,
13 and at any time thereafter, decide to enforce the full amount
14 of such tax as previously approved by the voters in the
15 enactment of this ordinance; or,

16
17 6) establish, and at any time thereafter change, the value
18 and/or apportionment (including a "safe harbor" percentage)
19 of taxable and nontaxable services that are bundled or
20 packaged under a combined charge, in response to changes in
21 the marketing of combined services and the components
22 thereof, or in reevaluating the values thereof [*See Section*
23 *9-334*].

24 **SECTION 2. Effective Date.** This Article shall
25 become effective immediately upon the date that this
26 Ordinance is confirmed and approved by the voters of
27 Inglewood at the Municipal General Election of November 4,
28 2008.

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SECTION 3. Amendment or Repeal. Article 15 of Chapter 9 of the Inglewood Municipal Code may be repealed or amended by the City Council without a vote of the people. However, as required by Article XIIIC of the California Constitution, voter approval is required for any amendment provision that would increase the rate of any tax levied pursuant to this Ordinance.

SECTION 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people hereby declares that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

SECTION 5. Ratification of Prior Tax. The voters of the City of Inglewood hereby ratify and approve the past collection of the Telephone and Video Users' Tax under Chapter 9, Article 9, Sections 9-70 and 9-75 of the Inglewood Municipal Code as it existed prior to the effective date of this Ordinance.

1 **SECTION 6. Execution.** The Mayor is hereby authorized
2 to attest to the adoption of this Ordinance by the voters
3 of the City by signing where indicated below.

4
5

6 I hereby certify that the foregoing Ordinance was
7 PASSED, APPROVED and ADOPTED by the people of the City of
8 Inglewood voting on the 4th day of November, 2008.

9
10

11 _____

12 Mayor

13

14 ATTEST:

15

16

17 _____

18 City Clerk

19 APPROVED AS TO FORM:

20

21

22 _____

23 City Attorney

24

25

26

27

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