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### GOVERNMENT CODE - GOV

**TITLE 4. GOVERNMENT OF CITIES [34000 - 45345]** ( Title 4 added by Stats. 1949, Ch. 79. )

**DIVISION 3. OFFICERS [36501 - 41805]** ( Division 3 added by Stats. 1949, Ch. 79. )

**PART 2. LEGISLATIVE BODY [36801 - 40592]** ( Part 2 added by Stats. 1949, Ch. 79. )

### CHAPTER 3. General Powers [37100 - 37200] ( Chapter 3 added by Stats. 1949, Ch. 79. )

**37100.** The legislative body may pass ordinances not in conflict with the Constitution and laws of the State or the United States.  
(Added by Stats. 1949, Ch. 79.)

**37100.5.** Except as provided in Section 7282 of the Revenue and Taxation Code, the legislative body of any city may levy any tax which may be levied by any charter city, subject to the voters' approval pursuant to Article XIII A of the Constitution of California.  
(Amended by Stats. 1985, Ch. 529, Sec. 1.)

**37101.** (a) The legislative body may license, for revenue and regulation, and fix the license tax upon, every kind of lawful business transacted in the city, including shows, exhibitions, and games. It may provide for collection of the license tax by suit or otherwise. If the legislative body levies a sales tax under the authority of this section, it may impose a complementary tax at the same rate upon use or other consumption of tangible personal property.

If the legislative body imposes a sales or use tax, it shall do so in the same manner and use the same tax base as prescribed in Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code.

(b) Any legislative body, including the legislative body of a charter city, that levies a license tax pursuant to subdivision (a) upon a business operating both within and outside the legislative body's taxing jurisdiction, shall levy the tax so that the measure of tax fairly reflects that proportion of the taxed activity actually carried on within the taxing jurisdiction.

(c) No license tax levied pursuant to subdivision (a) that is measured by the licensee's income or gross receipts, whether levied by a charter or general law city, shall apply to any nonprofit organization that is exempted from taxes by Chapter 4 (commencing with Section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code or Subchapter F (commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, or the successor of either, or to any minister, clergyperson, Christian Science practitioner, rabbi, or priest of any religious organization that has been granted an exemption from federal income tax by the United States Commissioner of Internal Revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code or a successor to that section.

(d) A county shall not include in the definition of gross receipts, for purposes of any local tax or fee imposed by the county on a cannabis retailer licensed under Division 10 (commencing with Section 26000) of the Business and Professions Code, the amount of any cannabis excise tax imposed under Section 34011.2 of, or any sales and use taxes imposed under Part 1 (commencing with Section 6001) of, Part 1.5 (commencing with Section 7200) of, or Part 1.6 (commencing with Section 7251) of, Division 2 of the Revenue and Taxation Code, or Section 35 of Article XIII of the California Constitution.

(Amended by Stats. 2024, Ch. 874, Sec. 3. (SB 1059) Effective January 1, 2025.)

**37101.5.** Notwithstanding Section 37101, no legislative body shall require a regulatory license or impose a regulatory license or impose a regulatory license fee with respect to cafe musicians.

"Cafe musician," for the purposes of this section, means any person playing a musical instrument in any place or establishment where food or alcoholic beverages are sold, offered for sale or given away, who is an employee, or independent contractor, of such place or establishment. "Cafe musician" does not include an owner, manager, or operator of such place or establishment.

(Added by Stats. 1969, Ch. 969.)

**37101.7.** (a) In accordance with the provisions of subdivision (b), the legislative body may license for revenue, and fix the license tax upon, persons who transact in the city the business of a contractor licensed pursuant to Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code.

(b) The ordinance which adopts the license and license tax shall not impose a greater license tax upon those persons subject to it who, as contractors, have no fixed place of business within the city, than upon those contractors who have a fixed place of business within the city; provided, however, that such ordinance may impose a license tax graduated according to gross receipts attributable to contracting work done within a city, regardless of whether or not the contractor has a fixed place of business within the city.

*(Added by Stats. 1965, Ch. 1043.)*

**37102.** The legislative body may use any available funds to provide employment to the city's destitute or needy unemployed residents.

*(Added by Stats. 1949, Ch. 79.)*

**37103.** The legislative body may contract with any specially trained and experienced person, firm, or corporation for special services and advice in financial, economic, accounting, engineering, legal, or administrative matters.

It may pay such compensation to these experts as it deems proper.

*(Amended by Stats. 1949, Ch. 354.)*

**37104.** The legislative body may issue subpoenas requiring attendance of witnesses or production of books or other documents for evidence or testimony in any action or proceeding pending before it.

*(Added by Stats. 1949, Ch. 79.)*

**37105.** Subpoenas shall be signed by the mayor and attested by the city clerk. They may be served as subpoenas are served in civil actions.

*(Added by Stats. 1949, Ch. 79.)*

**37106.** If any person duly subpoenaed neglects or refuses to obey a subpoena, or, appearing, refuses to testify or answer any questions which a majority of the legislative body decide proper and pertinent, the mayor shall report the fact to the judge of the superior court of the county.

*(Added by Stats. 1949, Ch. 79.)*

**37107.** The judge shall issue an attachment directed to the sheriff of the county where the witness was required to appear, commanding the sheriff to attach the person, and forthwith bring the person before the judge.

*(Amended by Stats. 2018, Ch. 467, Sec. 22. (SB 1498) Effective January 1, 2019.)*

**37108.** On return of the attachment and production of the witness, the judge has jurisdiction.

*(Added by Stats. 1949, Ch. 79.)*

**37109.** The right of a witness to purge himself of the contempt and the proceedings, penalties, and punishment shall be the same as if the contempt had been committed in a civil trial in a superior court.

*(Added by Stats. 1949, Ch. 79.)*

**37110.** The legislative body may spend money from the general fund for music and promotion, including promotion of sister city and town affiliation programs.

*(Amended by Stats. 1993, Ch. 1195, Sec. 12.3. Effective January 1, 1994.)*

**37110.5.** The legislative body may authorize and provide for contributions to nonprofit educational radio and television stations, provided all of the following conditions exist:

(a) The purpose of the contribution is to enable the citizens of the city to enjoy greater educational and cultural advantages.

(b) A substantial number of the residents of the city live within the reception area of the station.

(c) The station regularly broadcasts programs which have educational or cultural significance.

(d) The contribution is to the general funds of the station and not for or in connection with any particular program.

(e) The contribution is not accompanied, directly or indirectly, by any direction of, sponsorship of, control of, or restriction of any program or the content of any program.

*(Amended by Stats. 1985, Ch. 106, Sec. 64.)*

**37111.** When the legislative body deems it necessary that land purchased for park or other purposes be used for construction of public buildings or creation of a civic center, it may adopt an ordinance by a four-fifths vote declaring the necessity and providing for such use.

*(Added by Stats. 1949, Ch. 79.)*

**37111.1.** When a legislative body deems it necessary that land purchased in fee for any municipal purpose and subsequently dedicated by use for park purposes should be used for other municipal purposes, it may adopt an ordinance by a four-fifths vote, after giving notice and conducting a public hearing, declaring the necessity and providing that such lands can be used for other municipal purposes provided that (a) an equal or greater amount of city property has also been acquired within the previous three years and has been dedicated and has been developed, or will within a reasonable period of time be developed, for similar park purposes and (b) the proposed use of the park land conforms to the city's general plan.

This section shall not be applicable to land dedicated for park purposes by a donor or acquired by eminent domain procedures for park purposes or acquired by funds obtained from bonds voted for park purposes.

This procedure is an alternative procedure to any other procedures contained in the law.

*(Added by Stats. 1968, Ch. 565.)*

**37112.** In addition to other powers, a legislative body may perform all acts necessary or proper to carry out the provisions of this title.

*(Added by renumbering Section 37113 by Stats. 1955, Ch. 624.)*

**37114.** If real property is conveyed by a city and it is subsequently determined and mutually agreed by the legislative body of the city and the person to whom the property was conveyed that an error was made in the description of the property conveyed, so that less property is included in the description than was intended by the parties, the legislative body of the city may by resolution recite the facts of such error and approve such determination and agreement; thereafter the legislative body may execute or cause to be executed a corrective deed without conforming to the requirements of law, if any, for the sale of real property by cities and without commencing a judicial action to reform the deed.

A similar procedure may be followed with respect to property conveyed to a city, where the error results in more property being conveyed than was intended. In either case the resolution of the legislative body shall be conclusive as to the facts recited therein as to good faith purchasers or encumbrancers for value.

This section shall not apply to a conveyance by or to a city if the error is in the published description required by law or charter, nor shall this section require notice of such sale or purchase to be published if not otherwise required by law.

*(Added by Stats. 1957, Ch. 1458.)*

**37115.** The legislative body may, within the powers otherwise conferred by law upon the city, do and perform all acts necessary to enable the city to participate in the "Economic Opportunity Act of 1964" (P.L. 88-452; 78 Stat. 508), including the authorization of the expenditure by the city of whatever funds that may be required by the federal government as a condition to such participation.

*(Added by Stats. 1965, Ch. 829.)*

**37116.** Upon receipt of an application from the governing body of any school district maintaining a school within a city, requesting to borrow funds from the city for the purpose of removing or replacing asbestos-derived materials used in constructing, insulating, or furnishing one or more of those schools, and declaring the existence of such asbestos-derived material to be potentially detrimental to the health of pupils, teachers, and others using the school, the legislative body of the city may loan, and the school district may borrow, the requested city funds upon such terms and conditions as are mutually agreed upon by the respective governing bodies, provided that the loan shall be repaid only from the school district's deferred maintenance fund established pursuant to Section 39618 of the Education Code.

*(Added by Stats. 1983, Ch. 485, Sec. 2.)*

**37200.** If the legislative body adopts an annual budget, the budget document shall include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.

*(Added by Stats. 1987, Ch. 1025, Sec. 6.)*

