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GOVERNMENT CODE - GOV

TITLE 6.9. Los Angeles County Affordable Housing Solutions Agency [64700 - 64832] (Title 6.9 added by Stats. 2022, Ch. 661, Sec. 1.)

PART 2. Financing Activities of the Los Angeles County Affordable Housing Solutions Agency [64800 - 64832] (Part 2 added by Stats. 2022, Ch. 661, Sec. 1.)

CHAPTER 2. Revenue [64810 - 64826] (Chapter 2 added by Stats. 2022, Ch. 661, Sec. 1.)

ARTICLE 1. Special Taxes [64810 - 64814] (Article 1 added by Stats. 2022, Ch. 661, Sec. 1.)

64810. (a) Subject to Section 4 of Article XIII A of the California Constitution and subject to approval by the board before the agency takes action to approve the placement of a measure on the ballot, the agency may impose, by resolution or by ordinance, a parcel tax within Los Angeles County pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 64721, and any other procedures applicable by law.

(b) For purposes of this section, "parcel tax" means a special tax imposed upon a parcel of real property at a rate that is determined without regard to that property's value.

(c) The agency shall provide notice of any parcel tax imposed pursuant to this section in the manner specified in Section 54930.

(d) Thereafter, the tax shall be collected at the same time, and in the same manner, as the ad valorem taxes on real property authorized by Section 1 of Article XIII A of the California Constitution are collected, and shall be subject to the same penalties and interest and to the same procedure under foreclosure and sale in case of delinquency as provided for those taxes. All laws applicable to the levy, collection, and enforcement of the ad valorem taxes on real property authorized by Section 1 of Article XIII A of the California Constitution are hereby made applicable to the special assessment taxes.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)

64811. (a) (1) Subject to Section 4 of Article XIII A of the California Constitution and subject to approval by the board before the agency takes action to approve the placement of a measure on the ballot, the agency may impose, by resolution or by ordinance, or via action by the designated elections official, a special tax, measured by gross receipts, for the privilege of engaging in any kind of lawful business transacted in the Los Angeles County area pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 64721, and any other applicable procedures provided by law.

(2) The resolution imposing a special tax pursuant to this subdivision may provide for the following:

(A) Variable rates based on the business sector of each person subject to the tax.

(B) Exemptions for small businesses.

(C) Collection of the tax by suit or otherwise.

(b) If the agency levies a special tax pursuant to subdivision (a) upon a business operating both within and outside the agency's taxing jurisdiction, the agency 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) A special tax levied pursuant to subdivision (a) shall not 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 leader 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.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)

64811.5. The special taxes authorized in this article may also be imposed by qualified voter initiative.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)

64812. Taxes levied pursuant to Section 64811 shall be collected in the following manner:

- (a) The county tax collector shall be responsible for collecting the tax revenue.
- (b) The county shall create policies and procedures necessary to collect tax revenue, including, but not limited to, policies that achieve both of the following:
 - (1) Ensure adequate enforcement of taxes levied pursuant to Section 64811.
 - (2) Provide subjects of a tax with an opportunity to appeal the amount of tax owed.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)

64813. Subject to Section 4 of Article XIII A of the California Constitution, either the designated elections official or the board may act by resolution or by ordinance to place a measure on the ballot seeking voter approval of a special documentary transfer tax pursuant to Part 6.7 (commencing with Section 11901) of Division 2 of the Revenue and Taxation Code, provided, however, that the agency's tax shall be in addition to any city or county tax under that part and not subject to the limit provided in Section 11911 of the Revenue and Taxation Code.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)

64814. All special taxes levied pursuant to this article shall be administered in the following manner:

- (a) Taxes collected shall be deposited in a separate fund, which shall be established in the treasury of the county and used only as prescribed by this title.
- (b) The county shall transfer moneys intended for regional projects pursuant to Section 64830 from the fund to the agency periodically as promptly as feasible. The transmittals shall be made at least twice in each calendar quarter.

(Added by Stats. 2022, Ch. 661, Sec. 1. (SB 679) Effective January 1, 2023.)