

ORDINANCE NO. _____

An urgency ordinance adding Section 21.25.1 to Article 1 of Chapter II of the Los Angeles Municipal Code to provide tax relief to local businesses impacted by the January 2025 wildfires.

**THE PEOPLE OF THE CITY OF LOS ANGELES
DO ORDAIN AS FOLLOWS:**

Section 1. Section 21.25.1 is added to Article 1 of Chapter II of the Los Angeles Municipal Code to read as follows:

SEC. 21.25.1. RELIEF FOR WILDFIRE INTERRUPTION.

(a) Any taxpayer whose business location was destroyed by the wildfires beginning January 7, 2025, shall be deemed to have terminated such business at the destroyed location on December 31, 2024, subject to the approval of the Director of Finance based upon a written application which shall include proof of such destruction.

(b) Any taxpayer whose business location was interrupted for a period of not less than sixty (60) consecutive days by the wildfires beginning January 7, 2025, shall be deemed to have terminated such business at the interrupted location on December 31, 2024, subject to the approval of the Director of Finance based upon a written application which shall include proof of such interruption.

(c) Upon the resumption of any business by a taxpayer described in Subsections (a) or (b), whose business tax is measured in the manner described under Section 21.13(a)(1), such business shall be deemed to be a newly established business subject to taxation in accordance with the provisions of Section 21.13(a), except that the measure of any additional tax for 2025, shall not commence prior to the date such business is resumed.

(d) Upon the resumption of any business by a taxpayer described in Subsections (a) or (b), whose business tax is measured in the manner described under Section 21.13(a)(3), such business shall be deemed to be a newly established business subject to taxation in accordance with the provisions of Section 21.13(a)(3), except that the business tax for such business for the year, or a fractional part thereof, shall be computed by multiplying the flat rate tax by a fraction, the numerator of which is the number of days from the resumption of the business through December 31 and the denominator of which is 365.

Sec. 2. **URGENCY CLAUSE.** The City Council finds and declares that this ordinance is required for the immediate protection of the public peace, health, and safety for the following reasons: National, state, and local emergencies have already been declared in relation to the wildfire that impacted parts of the City of Los Angeles in January 2025. City Councilmembers require immediate changes to the Municipal Code

to address and help to alleviate the financial loss incurred by businesses destroyed or otherwise severely impacted by the wildfire events that took place across the City in January 2025. The City Council adopts this ordinance to become effective upon publication pursuant to Los Angeles City Charter Section 253.

Sec. 3. The City Clerk shall certify to the passage of this ordinance and have it published in accordance with Council policy, either in a daily newspaper circulated in the City of Los Angeles or by posting for ten days in three public places in the City of Los Angeles: one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall; one copy on the bulletin board located at the Main Street entrance to the Los Angeles City Hall East; and one copy on the bulletin board located at the Temple Street entrance to the Los Angeles County Hall of Records.

Approved as to Form and Legality

HYDEE FELDSTEIN SOTO, City Attorney

By  for _____
DANIEL M. WHITLEY
Deputy City Attorney

Date January 30, 2025

File No. _____

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The Clerk of the City of Los Angeles hereby certifies that the foregoing ordinance was passed by the Council of the City of Los Angeles, **by a vote of not less than three-fourths** of all its members.

CITY CLERK

MAYOR

Ordinance Passed _____

Approved _____