

**ORDINANCE NO. \_\_\_\_\_**

An 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. 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 1/29/25

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.

CITY CLERK

MAYOR

\_\_\_\_\_

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Ordinance Passed \_\_\_\_\_

Approved \_\_\_\_\_