

Exhibit B

**AGREEMENT FOR STATE ADMINISTRATION
OF CITY TRANSACTIONS AND USE TAXES**

The City Council of the City of Pasadena has adopted, and the voters of the City of Pasadena (hereafter called "City" or "District") have approved by the required majority vote, the City of Pasadena Transactions and Use Tax Ordinance (hereafter called "Ordinance"), a copy of which is attached hereto as Attachment A. To carry out the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code and the Ordinance, the California State Department of Tax and Fee Administration, (hereinafter called the "Department") and the City do agree as follows:

ARTICLE I

DEFINITIONS

Unless the context requires otherwise, wherever the following terms appear in the Agreement, they shall be interpreted to mean the following:

1. "District taxes" shall mean the transactions and use taxes, penalties, and interest imposed under an ordinance specifically authorized by Revenue and Taxation code Sections 7251 *et seq.* and 7285.9, and in compliance with Part 1.6, Division 2 of the Revenue and Taxation Code.

2. "City Ordinance" shall mean the City's Transactions and Use Tax Ordinance referred to above and attached hereto, Ordinance No 7330, as amended from time to time, or as deemed to be amended from time to time pursuant to Revenue and Taxation Code Section 7262.2.

ARTICLE II
ADMINISTRATION AND COLLECTION
OF CITY TAXES

A. Administration. The Department and City agree that the Department shall perform exclusively all functions incident to the administration and operation of the City Ordinance.

B. Other Applicable Laws. City agrees that all provisions of law applicable to the administration and operation of the Department Sales and Use Tax Law which are not inconsistent with Part 1.6 of Division 2 of the Revenue and Taxation Code shall be applicable to the administration and operation of the City Ordinance. City agrees that money collected pursuant to the City Ordinance may be deposited into the State Treasury to the credit of the Retail Sales Tax Fund and may be drawn from that Fund for any authorized purpose, including making refunds, compensating and reimbursing the Department pursuant to Article IV of this Agreement, and transmitting to City the amount to which City is entitled.

C. Transmittal of money.

1. For the period during which the tax is in effect, and except as otherwise provided herein, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City periodically as promptly as feasible, but not less often than twice in each calendar quarter.

2. For periods subsequent to the expiration date of the tax whether by City's self-imposed limits or by final judgment of any court of the State of California holding that City's ordinance is invalid or void, all district taxes collected under the provisions of the City Ordinance shall be transmitted to City not less than once in each calendar quarter.

3. Transmittals may be made by mail or electronic funds transfer to an account of the City designated and authorized by the City. A statement shall be furnished at least quarterly indicating the amounts withheld pursuant to Article IV of this Agreement.

D. Rules. The Department shall prescribe and adopt such rules and regulations as in its judgment are necessary or desirable for the administration and operation of the City Ordinance and the distribution of the district taxes collected thereunder.

E. Preference. Unless the payor instructs otherwise, and except as otherwise provided in this Agreement, the Department shall give no preference in applying money received for state sales and use taxes, state-administered local sales and use taxes, and district transactions and use taxes owed by a taxpayer, but shall apply moneys collected to the satisfaction of the claims of the State, cities, counties, cities and counties, redevelopment agencies, other districts, and City as their interests appear.

F. Security. The Department agrees that any security which it hereafter requires to be furnished by taxpayers under the State Sales and Use Tax Law will be upon such terms that it also will be available for the payment of the claims of City for district taxes owing to it as its interest appears. The Department shall not be required to change the terms of any security now held by it, and City shall not participate in any security now held by the Department.

G. Records of the Department.

When requested by resolution of the legislative body of the City under section 7056 of the Revenue and Taxation Code, the Department agrees to permit authorized personnel of the City to examine the records of the Department, including the name, address, and account number of each seller holding a seller's permit with a registered business location in the City, pertaining to the ascertainment of transactions and use taxes collected for the City.

Information obtained by the City from examination of the Department's records shall be used by the City only for purposes related to the collection of transactions and use taxes by the Department pursuant to this Agreement.

H. Annexation. City agrees that the Department shall not be required to give effect to an annexation, for the purpose of collecting, allocating, and distributing District transactions and use taxes, earlier than the first day of the calendar quarter which commences not less than two months after notice to the Department. The notice shall include the name of the county or counties annexed to the extended City boundary. In the event the City shall annex an area, the boundaries of which are not coterminous with a county or counties, the notice shall include a description of the area annexed and two maps of the City showing the area annexed and the location address of the property nearest to the extended City boundary on each side of every street or road crossing the boundary.

ARTICLE III

ALLOCATION OF TAX

A. Allocation. In the administration of the Department's contracts with all districts that impose transactions and use taxes imposed under ordinances, which comply with Part 1.6 of Division 2 of the Revenue and Taxation Code:

1. Any payment not identified as being in payment of liability owing to a designated district or districts may be apportioned among the districts as their interest appear, or, in the discretion of the Department, to all districts with which the Department has contracted using ratios reflected by the distribution of district taxes collected from all taxpayers.

2. All district taxes collected as a result of determinations or billings made by the Department, and all amounts refunded or credited may be distributed or charged to the respective districts in the same ratio as the

taxpayer's self-declared district taxes for the period for which the determination, billing, refund or credit applies.

B. Vehicles, Vessels, and Aircraft. For the purpose of allocating use tax with respect to vehicles, vessels, or aircraft, the address of the registered owner appearing on the application for registration or on the certificate of ownership may be used by the Department in determining the place of use.

ARTICLE IV COMPENSATION

The City agrees to pay to the Department as the State's cost of administering the City Ordinance such amount as is provided for by law. Such amounts shall be deducted from the taxes collected by the Department for the City.

ARTICLE V MISCELLANEOUS PROVISIONS

A. Communications. Communications and notices may be sent by first class United States mail to the addresses listed below, or to such other addresses as the parties may from time to time designate. A notification is complete when deposited in the mail.

Communications and notices to be sent to the Department shall be addressed to:

California State Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, California 94279-0027

Attention: Administrator
Local Revenue Branch

Communications and notices to be sent to the City shall be addressed to:

Matthew E. Hawkesworth, Director of Finance
Finance Department
City of Pasadena
100 N. Garfield Ave., Room S-348
Pasadena, CA 91101

Unless otherwise directed, transmittals of payment of District transactions and use taxes will be sent to the address above.

B. Term. The date of this Agreement is the date on which it is approved by the Department of General Services. The Agreement shall take effect on April 1, 2019. This Agreement shall continue until December 31 next following the expiration date of the City Ordinance, and shall thereafter be renewed automatically from year to year until the Department completes all work necessary to the administration of the City Ordinance and has received and disbursed all payments due under that Ordinance.

C. Notice of Repeal of Ordinance. City shall give the Department written notice of the repeal of the City Ordinance not less than 110 days prior to the operative date of the repeal.

ARTICLE VI

ADMINISTRATION OF TAXES IF THE ORDINANCE IS CHALLENGED AS BEING INVALID

A. Impoundment of funds.

1. When a legal action is begun challenging the validity of the imposition of the tax, the City shall deposit in an interest-bearing escrow account, any proceeds transmitted to it under Article II. C., until a court of competent jurisdiction renders a final and non-appealable judgment that the tax is valid.

2. If the tax is determined to be unconstitutional or otherwise invalid, the City shall transmit to the Department the moneys retained in escrow, including any accumulated interest, within ten days of the judgment of the trial court in the litigation awarding costs and fees becoming final and non-appealable.

B. Costs of administration. Should a final judgment be entered in any court of the State of California, holding that City's Ordinance is invalid or void, and requiring a rebate or refund to taxpayers of any taxes collected under the terms of this Agreement, the parties mutually agree that:

1. Department may retain all payments made by City to Department to prepare to administer the City Ordinance.

2. City will pay to Department and allow Department to retain Department's cost of administering the City Ordinance in the amounts set forth in Article IV of this Agreement.

3. City will pay to Department or to the State of California the amount of any taxes plus interest and penalties, if any, that Department or the State of California may be required to rebate or refund to taxpayers.

4. City will pay to Department its costs for rebating or refunding such taxes, interest, or penalties. Department's costs shall include its additional cost for developing procedures for processing the rebates or refunds, its costs of actually making these refunds, designing and printing forms, and developing instructions for Department's staff for use in making these rebates or refunds and any other costs incurred by Department which are reasonably appropriate or necessary to make those rebates or refunds. These costs shall include Department's direct and indirect costs as specified by Section 11256 of the Government Code.

5. Costs may be accounted for in a manner, which conforms to the internal accounting, and personnel records currently maintained by the Department. The billings for such costs may be presented in summary form. Detailed records will be retained for audit and verification by City.

6. Any dispute as to the amount of costs incurred by Department in refunding taxes shall be referred to the State Director of Finance for resolution and the Director's decision shall be final.

7. Costs incurred by Department in connection with such refunds shall be billed by Department on or before the 25th day of the second month following the month in which the judgment of a court of the State of California holding City's Ordinance invalid or void becomes final. Thereafter Department shall bill City on or before the 25th of each month for all costs incurred by Department for the preceding calendar month. City shall pay to Department the amount of such costs on or before the last day of the succeeding month and shall pay to Department the total amount of taxes, interest, and

penalties refunded or paid to taxpayers, together with Department costs incurred in making those refunds.

DATED:

CITY OF PASADENA

By: _____
Steve Mermell
City Manager

ATTEST:

Mark Jomsky, CMC
City Clerk

DATED:

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION

By: _____
Administrator

APPROVED AS TO FORM:

Javan N. Rad
Chief Assistant City Attorney

Introduced by Vice Mayor Kennedy

ORDINANCE NO. 7330

AN ORDINANCE OF THE CITY OF PASADENA AMENDING TITLE 4 OF THE PASADENA MUNICIPAL CODE TO ADD A NEW CHAPTER 4.42 ENTITLED "TRANSACTIONS AND USE TAX" TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, SUBJECT TO ADOPTION BY THE ELECTORATE

WHEREAS, pursuant to California Revenue & Taxation Code Sections 7251 *et seq.* and 7285.9, the City of Pasadena ("City") is authorized to levy a Transactions and Use Tax for general purposes, subject to voter approval;

WHEREAS, the City proposes to levy a Transactions and Use Tax for general purposes to fund, enhance, and maintain important City services, with the rate set at three quarters of one cent (3/4¢);

WHEREAS, the City of Pasadena is 132 years old and has aging infrastructure which must be repaired, including deteriorating streets, sidewalks, emergency shelters and bridges which should be upgraded before it becomes more expensive in the future;

WHEREAS, the City's fire stations must be upgraded so firefighters, paramedics and stations can remain operational in a major earthquake to deploy and respond to the community's major medical emergency, search and rescue needs;

WHEREAS, the City seeks to maintain essential services for its residents, including support for City-run children and youth after-school and summer programs; physical fitness and recreational opportunities at local parks which keep Pasadena children safe;

WHEREAS, the City seeks to provide educational support for 18,000 Pasadena public school students by supporting quality classroom instruction, enrichment support, crisis intervention, and school safety and security;

WHEREAS, the City of Pasadena homeless population – especially those over 50 years of age – has increased steadily over the last two years, with the City now having one of the largest homeless populations in the San Gabriel Valley, and additional mental health, substance abuse, and job training services are needed to help individuals, veterans, and families with young children;

WHEREAS, the State of California has seized over \$130,000,000 from Pasadena over the past decade and money from a local, voter-approved funding measure is needed at the local level to address the Pasadena community's local needs;

WHEREAS, all City revenues are subject to annual independent audits with public review of the City's budget being widely available, including at City Hall, online, and at the City's public libraries; and

WHEREAS, under applicable law, to enact a transactions and use tax, the City Council of the City of Pasadena must approve the transactions and use tax ordinance and the voters of the City of Pasadena must also adopt it upon majority vote at an election.

NOW THEREFORE, the People of the City of Pasadena ordain as follows:

SECTION 1. Summary. This ordinance, due to its length and the corresponding costs of publication, will be published by title and summary as permitted by Section 508 of

the Pasadena City Charter. The approved summary reads as follows:

“SUMMARY

Ordinance No. 7330 amends Title 4 of the Pasadena Municipal Code to add a new Chapter 4.42 to levy a Transactions and Use Tax in the amount of three-quarters of one percent (0.75%). The proceeds from this tax shall be placed in the City's general fund.

Ordinance No. 7330 shall take effect ten (10) days after the City Council has certified the results of the November 6, 2018 Regular Election by resolution.”

SECTION 2. Title and Text. This ordinance shall be known as the Transactions and Use Tax ordinance, the full text of which is set forth in Attachment “A,” attached hereto and incorporated by reference.

SECTION 3. Approval by City Council. Pursuant to California Revenue & Taxation Code Section 7285.9, this ordinance was duly introduced on July 16, 2018 and approved upon second reading for placement on the ballot by a two-thirds (2/3) supermajority of all members of the City Council on July 23, 2018.

SECTION 4. Approval by the Voters. Pursuant to California Elections Code Section 9217, this ordinance shall be deemed adopted and take effect only if approved by a majority of the eligible voters of the City of Pasadena voting at the Regular Election of November 6, 2018, and shall be deemed adopted and take effect ten (10) days after the City Council has certified the results of that election by resolution

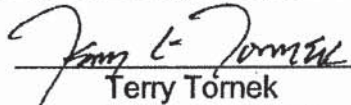
SECTION 5. Publication. If the ordinance is adopted as set forth in Section 3, above, the City Clerk shall certify the adoption of this ordinance and shall cause this ordinance to be published by title and summary.

SECTION 6. Operative Date. "Operative Date" for the Transactions and Use Tax means the first day of the first calendar quarter commencing more than one hundred ten (110) days after the effective date of this ordinance, as set forth in Section 3, above.

SECTION 7. Severability. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the ordinance

and the application of such provision to other persons or circumstances shall not be affected thereby.

Signed and approved this 23rd day of July, 2018.



Terry Tornek
Mayor of the City of Pasadena

I HEREBY CERTIFY that the foregoing ordinance was adopted by the City Council of the City of Pasadena at its meeting held this 23rd day of July, 2018, by the following vote:

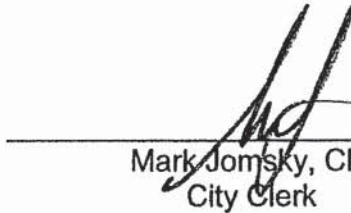
AYES: Councilmembers Gordo, Madison, Masuda, McAustin, Wilson, Vice Mayor Kennedy, Mayor Tornek

NOES: None

ABSENT: Councilmember Hampton

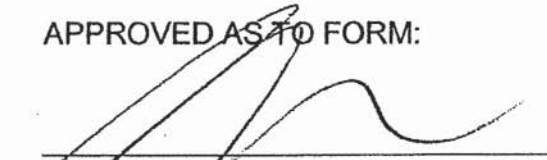
ABSTAIN: None

Date Published: July 26, 2018



Mark Jomsky, CMC
City Clerk

APPROVED AS TO FORM:



Jayan N. Rad
Chief Assistant City Attorney

Attachment "A"

Chapter 4.42 Transactions and Use Tax

Sections:

4.42.010	Title.
4.42.020	Purpose
4.42.030	Contract with State
4.42.040	Transactions Tax Rate
4.42.050	Place of Sale
4.42.060	Use Tax Rate
4.42.070	Adoption of Provisions of State Law
4.42.080	Limitations on Adoption of State Law and Collection of Use Taxes
4.42.090	Permit Not Required
4.42.100	Exemptions and Exclusions
4.42.110	Amendments
4.42.120	Termination and Repeal
4.42.130	Prohibitions on Enjoining Collection

4.42.010 Title.

This chapter is designated and shall be known as the Transactions and Use Tax.

4.42.020 Purpose.

This chapter is intended to achieve the following, among other purposes, and shall be interpreted liberally in order to accomplish all of its lawful purposes:

A. To impose a retail transactions and use tax to be applied throughout the entire territory of the City to the fullest extent permitted by law and in accordance with the provisions of or Part 1.6 of Division 2 of the Revenue & Taxation Code (and specifically Sections 7251 et seq. and 7285.9).

B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California

insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue & Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue & Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter.

E. To provide transactions and use tax revenue for unrestricted general revenue purposes, and not for specific purposes. All of the proceeds from the tax imposed by this chapter shall be placed in the City's general fund and be available for any legal municipal purpose.

4.42.030 Contract with State.

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and

operation of this chapter; provided that, if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

4.42.040 Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a transactions tax is imposed on all retailers in the incorporated territory of the City at the rate of three quarters of one percent (0.75%) of gross receipts of any retailer from the sale of all tangible personal property sold at retail within the territory of the City on and after the operative date.

4.42.050 Place of Sale.

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from the sale shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

4.42.060 Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date for storage, use or other consumption in the territory of the City at the rate of three quarters of one percent (0.75%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to State sales or use tax regardless of the place to which delivery is made.

4.42.070 Adoption of Provisions of State Law.

Except as otherwise provided in this chapter, and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue & Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue & Taxation Code are adopted, incorporated and made a part of this chapter as though fully set forth in it.

4.42.080 Limitations on Adoption of State Law and Collection of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue & Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of the City of Pasadena shall be substituted. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Department of Tax and Fee Administration, State Treasury, or the Constitution of the State of California;

2. The result of the substitution would require action to be taken by or against the City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this chapter;

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from the taxes of this chapter with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from the tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue & Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue & Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

4.42.090 Permit Not Required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue & Taxation Code, an additional transactor's permit shall not be required by this chapter.

4.42.100 Exemptions and Exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the

retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant

to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this chapter, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue & Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this chapter may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue & Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

4.42.110 Amendments.

All amendments subsequent to the effective date of this chapter to Part 1 of Division 2 of the Revenue & Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue & Taxation Code, shall automatically become a part of this chapter, provided however, that no such amendment shall operate as to affect the rate of tax imposed by this chapter. The City Council may amend this chapter to comply with applicable law or as may be otherwise necessary in order to further the chapter's stated purposes.

4.42.120 Termination and Repeal.

The authority to levy the taxes imposed by this ordinance shall be in effect until and unless this ordinance is repealed.

4.42.130 Prohibition on Enjoining Collection.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or the City, or against any officer of the State or City, to prevent or enjoin the collection under this chapter, or Part

1.6 of Division 2 of the Revenue & Taxation Code, of any tax or any amount of tax required to be collected.