

Laws, Regulations and Annotations

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Additional Local Taxes

Revenue and Taxation Code

Division 2. Other Taxes

Part 1.7. Additional Local Taxes

Chapter 2.4. County of Los Angeles

Transactions and Use Tax*

Section 7286.01

7286.01. **Authorization to levy; County of Los Angeles.** (a) Notwithstanding any other law, the County of Los Angeles may impose a transactions and use tax at a rate of no more than 0.50 percent that would, in combination with all taxes imposed in accordance with the Transactions and Use Tax

Law (Part 1.6 (commencing with Section 7251)), exceed the limit established in Section 7251.1, if all of the following requirements are met:

(1) The county adopts an ordinance proposing the transactions and use tax by any applicable voting approval requirement, including by citizen’s initiative.

(2) The ordinance proposing the transactions and use tax is submitted to the electorate and is approved by the voters voting on the ordinance pursuant to Section 11 of Article II or Section 2 of Article XIII C of the California Constitution, as applicable.

(3) The transactions and use tax conforms to the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), other than Section 7251.1.

(4) All revenues from the tax shall be dedicated to services to people experiencing homelessness or at risk of homelessness, to homelessness prevention, or to providing affordable housing.

(5) Upon approval by the electorate, the ordinance would repeal the transactions and use tax established by Measure H in the County of Los Angeles, approved by the voters on the March 7, 2017, ballot.

(b) Notwithstanding Section 7251.1, a transactions and use tax rate imposed pursuant to subdivision (a) shall not be considered for purposes of the combined rate limitation established by Section 7251.1.

(c) It is the intent of the Legislature that any transactions and use tax adopted pursuant to the authority granted by this section include robust oversight and accountability provisions.

History—Added by Stats. 2023, Ch. 731 (AB 1679).

* Chapter 2.4 was added by Stats. 2023 Ch. 731 (AB 1679), in effect January 1, 2024.