

ORDINANCE NO. 2024-1

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
LAKEWOOD AMENDING THE LAKEWOOD MUNICIPAL  
CODE REGARDING TAX FREE CERTIFICATE PROVISIONS

THE CITY COUNCIL OF THE CITY OF LAKEWOOD DOES ORDAIN AS  
FOLLOWS:

SECTION 1. The text of Section 6507.C of the Lakewood Municipal Code is hereby amended to read as follows:

“C. APPLICATION TO CERTAIN TEACHERS. The provisions of this ordinance shall not require the payment of a business tax for the teaching of musical, artistic or educational subjects when the following conditions exist:

1. The teaching is done at the residence of the teacher or at the residence of the pupil or at a public building under an agreement with City to provide teaching of certain recreation classes for the general public welfare.

2. The teacher employs no assistants, does not display an advertising sign at the residence, and does not make a general practice of selling merchandise in connection with the teaching.

3. The teaching is performed by and on behalf of an individual not associated with, represented by, or in operation of a business entity such as a Corporation, LLC, DBA or Partnership.

In any case where the general intent of this section will be carried out and the general public welfare will be served, the ~~City Council~~ Director of Finance may authorize the issuance of a tax-free certificate.

Any person claiming an exemption pursuant to this section shall file a sworn statement with the Director of Finance stating the facts upon which exemption is claimed, and in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this ordinance.

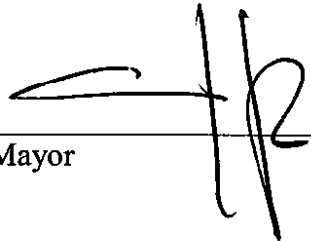
Those individuals or firms exempted by the above paragraphs engaged in other business activities not exempted by applicable statutes of the United States or of the State of California shall pay business taxes as prescribed herein on the portion of business activities not exempted.”

SECTION 2. The City Council hereby declares it would have passed this Ordinance sentence by sentence, paragraph by paragraph and section by section, and does hereby declare the provisions of this Ordinance are severable, and if for any reason any section of this Ordinance should be held invalid, such decision shall not affect the validity of the remaining parts of this Ordinance.

SECTION 3. The City Clerk shall certify to the adoption of this Ordinance. The City Council hereby finds and determines there are no newspapers of general circulation both published and circulated within the City and, in compliance with Section 36933 of the Government Code, directs the City Clerk to cause said Ordinance within fifteen (15) days after its passage to be posted in at least three (3) public places within the City as established by ordinance. This Ordinance shall take effect thirty (30) days after its adoption.

ADOPTED AND APPROVED this 27th day of February, 2024, by the following roll call vote:

|                       | AYES         | NAYS          | ABSENT        |
|-----------------------|--------------|---------------|---------------|
| Mayor Pe              | <u>  X  </u> | <u>      </u> | <u>      </u> |
| Council Member Chase  | <u>  X  </u> | <u>      </u> | <u>      </u> |
| Council Member Croft  | <u>  X  </u> | <u>      </u> | <u>      </u> |
| Council Member Rogers | <u>  X  </u> | <u>      </u> | <u>      </u> |
| Council Member Wood   | <u>  X  </u> | <u>      </u> | <u>      </u> |

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk