

## RESOLUTION 2026-11

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELL, CALIFORNIA CALLING FOR THE PLACEMENT OF A GENERAL TAX MEASURE ON THE BALLOT FOR THE CONSOLIDATED GENERAL MUNICIPAL ELECTION TO BE HELD ON JUNE 2, 2026 FOR THE SUBMISSION TO THE QUALIFIED VOTERS OF AN ORDINANCE TO ENACT A SUPPLEMENTAL GENERAL TRANSACTIONS AND USE TAX AT A RATE OF ONE PERCENT (1%); AND, REQUESTING THE COUNTY OF LOS ANGELES TO CONSOLIDATE THE SUBMISSION OF THE MEASURE AT THE GENERAL MUNICIPAL ELECTION TO BE HELD ON JUNE 2, 2026, WITH THE STATEWIDE ELECTION TO BE HELD ON THAT DATE PURSUANT TO SECTION 10403 OF THE ELECTIONS CODE**

**WHEREAS**, a General Municipal Election on June 2, 2026, has been called by the City of Bell ("City") pursuant to Resolution CC 2026-03, adopted by the City Council on January 14, 2026 for the purpose of electing council members as provided therein; and in connection therewith, the City Council adopted Resolution CC 2026-04 on January 14, 2026 in order to consolidate the General Municipal Election with the statewide election to be held on June 2, 2026 and directing the County of Los Angeles County Clerk to administer the City's General Municipal Election; and

**WHEREAS**, the Bell City Council desires to submit to the voters at the General Municipal Election a question relating to a sales tax measure as provided in this Resolution and the City Council further desires that the question relating to the sales tax measure be submitted to the voters as such consolidated election; and

**WHEREAS**, the City is authorized to levy a Transactions and Use Tax ("TUT" / "Sales Tax") for general purposes pursuant to California Revenue and Taxation Code section 7285.9, subject to approval by a majority vote of the electorate pursuant to Article XIIC, section 2 of the California Constitution ("Proposition 218"); and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place local measures on the ballot to be considered at a municipal election; and

**WHEREAS**, the City Council is authorized and directed by statute to submit to the voters the foregoing ballot measure ("Measure"), and the City Council therefore wishes to have the voters consider the same at the General Municipal Election to be held on June 2, 2026; and

**WHEREAS**, pursuant to Proposition 218 (California Constitution, Article XIIC, section 2(b)), the general rule is that any local election for the approval of an increase to a general tax must be consolidated with a regularly scheduled general election for members of the governing body of the local government; and

**WHEREAS**, the sales tax Measure proposed by this Resolution is intended to ensure that the City retains local control over local taxpayer dollars to be spent on City services, programs, and for the City to be self-reliant in the case of an emergency; and

**WHEREAS**, the funds generated by the proposed Measure would enhance existing City services for the benefit of the Bell residents, including public safety, efforts to address homelessness, the provision of youth and senior recreation programs, and quality of life issues; and

**WHEREAS**, the Measure would commence upon the first day of the first calendar quarter

that occurs more than 110 days after the General Municipal Election, which would establish a supplemental, locally-controlled general Sales Tax of one percent (1%) on the sale and/or use of all tangible personal property sold at retail in the City until it is repealed by voters, as more specifically set forth in the attached proposed Ordinance; and

**WHEREAS**, the one percent (1%) Sales Tax would constitute a general tax, the revenue of which will be placed in the City's general fund and will be used to pay for general City services, including, but not limited to, public safety services, youth and senior programs, City facility maintenance, and homeless programs and services; and

**WHEREAS**, pursuant to Revenue and Taxation Code section 7285.9, a two-thirds (2/3) vote of all members of the City Council is required to place the Measure on the June 2, 2026 ballot, and the vote requirement for the Measure to pass is a majority (50%+1) of the qualified voters of the City at the General Municipal Election to be held on June 2, 2026; and

**WHEREAS**, the ordinance to be considered by the qualified voters and the terms of approval, collection, and use of the general Sales Tax are described and provided for in the Ordinance attached hereto as Exhibit "A" which is incorporated herein by this reference.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELL:**

**SECTION 1.** The foregoing recitals are true and correct and are hereby incorporated and made an operative part of this Resolution.

**SECTION 2.** Pursuant to California Elections Code section 9222, Revenue and Taxation Code section 7285.9 and any other applicable requirements of the laws of the State of California relating to the City, the City Council, by a two-thirds (2/3) vote of all members, hereby orders the Measure to be submitted to the voters of the City at the General Municipal Election to be held on June 2, 2026.

**SECTION 3.** The City Council, pursuant to California Elections Code section 9222, hereby orders that the ballot question for the Measure shall be presented and printed upon the ballot submitted to the qualified voters in the manner and form set forth in this Section 3. On the ballot to be submitted to the qualified voters at the General Municipal Election to be held on June 2, 2026, in addition to any other matters required by law, there shall be printed substantially the following ballot question:

<b>City of Bell Public Safety/City Services Measure:</b>	<b>YES</b>
To help secure the City of Bell's financial stability and maintain municipal services, including fire, paramedic, 911, police services; prevent crime/thefts; keep public areas and parks safe/clean; maintain streets, youth/afterschool and anti-gang programs; address homelessness; shall the measure establishing a 1¢ sales tax, generating approximately \$3,500,000 annually until ended by voters; requiring independent audits/community oversight committee, public spending disclosure, with all funds locally controlled, be adopted?	<b>NO</b>

**SECTION 4.** The text of the proposed Measure is attached as Exhibit "A" to this Resolution, and the City Council hereby approves the Measure and the form thereof, and will

adopt it in the normal manner for the adoption of ordinances. The City Clerk is hereby authorized and directed to make any changes to the text of the Measure or this Resolution as required to conform to any requirements of law.

**SECTION 5.** The City Clerk is authorized, instructed, and directed to procure and furnish any and all official ballots, printed matter and all supplies, equipment and paraphernalia that may be necessary in order to properly and lawfully conduct the election. In all particulars not recited in this Resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 6.** Notice of the election is hereby given and the City Clerk is authorized, instructed and directed to give further or additional notice of the election, in time, form and manner as required by law.

**SECTION 7.** Pursuant to Sections 10402 and 10403 of the Elections Code, the Los Angeles County Board of Supervisors is hereby requested to consent and agree to the consolidation of the submission of the Measure at the General Municipal Election with the election conducted by Los Angeles County to be held on Tuesday, June 2, 2026.

**SECTION 8.** The full text of the Measure shall not be printed in the voter information guide. A statement shall be printed on the ballot pursuant to Elections Code section 9223 advising voters that they may obtain a copy of this Resolution and the Measure, at no cost, upon request made to the City Clerk.

**SECTION 9.** The City Clerk shall, not later than the 88th day prior to the General Municipal Election to be held on June 2, 2026, file with the Board of Supervisors and the Registrar of Voters of the County of Los Angeles, State of California, a certified copy of this Resolution.

**SECTION 11.** Pursuant to Elections Code section 9295, the Measure will be available for public examination for no fewer than ten (10) calendar days prior to being submitted for printing in the voter information guide. The City Clerk shall post notice in the Clerk's office of the specific dates that the examination period will run.

**SECTION 12.** The City Council hereby finds and determines that the Measure is not a "project" subject to the requirements of the California Environmental Quality Act ("CEQA") (Public Resources Code Section §§ 21000 *et seq.*) as it relates to organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment.

**SECTION 13.** The provisions of this Resolution are severable and if any provision of this Resolution is held invalid, that provision shall be severed from the Resolution and the remainder of this Resolution shall continue in full force and effect, and not be affected by such invalidity.

**SECTION 14.** In the event of any conflict between the Sales Tax proposed by the Measure proposed herein, and any other sales tax measure proposed for adoption by any governmental agency within Los Angeles County, the City Measure proposed herein shall take precedence over any later-enacted sales tax measure, notwithstanding the fact that the Measure may become operative at some point after the June 2, 2026 General Municipal Election; the date of adoption by the voters of the Measure shall control.

**SECTION 15.** The City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions. This Resolution shall be effective immediately upon passage and adoption.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Bell this 25<sup>th</sup> day of February, 2026.

BY:   
\_\_\_\_\_  
~~ALI SALEH~~ Monica Arroyo  
Vice-Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

  
\_\_\_\_\_  
DANNY ALESHIRE  
City Attorney

**CERTIFICATE OF ATTESTATION AND ORIGINALITY**

I, Angela Bustamante, City Clerk of the City of Bell, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Bell City Council at its regular meeting held on the 25<sup>th</sup> day of February, 2026, by the following vote:

AYES: Councilmembers Flores, Romero, Quintana and Vice-Mayor Arroyo

NOES: None

ABSENT: Mayor Saleh

ABSTAIN: None

  
\_\_\_\_\_  
Angela Bustamante, City Clerk

**Exhibit "A"**

**Supplemental General  
Transactions and Use Tax Ordinance**

**[Attached]**

**ORDINANCE NO. 1297**

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF BELL, CALIFORNIA,  
ADDING A NEW CHAPTER 3.21 TO THE BELL MUNICIPAL CODE TO ENACT A  
ONE PERCENT (1%) SUPPLEMENTAL GENERAL TRANSACTIONS AND USE  
TAX, WHICH SHALL BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT  
OF TAX AND FEE ADMINISTRATION**

**THE CITY COUNCIL  
City of Bell, California**

**WHEREAS**, pursuant to California Revenue and Taxation Code section 7285.9, the City of Bell ("City"), is authorized, subject to approval by a majority vote of the qualified voters of the City voting in an election on the issue, to levy a transactions and use tax for general purposes pursuant to the Transaction and Use Tax Law (Revenue and Taxation Code §§ 7251–7279.6); and

**WHEREAS**, pursuant to Article XIII C, section 2 of the California Constitution and Elections Code section 10201, the City Council has determined to submit this Ordinance establishing a transactions and use tax to the voters; and

**WHEREAS**, pursuant to California Elections Code section 9222, the City Council has authority to place measures on the ballot to be considered at a General Municipal Election; and

**WHEREAS**, this Ordinance proposing a supplemental general transactions and use tax was approved by the City Council of the City on February 25, 2026 for placement on the ballot, and requires approval by a majority of the voters casting votes at the General Municipal Election held on June 2, 2026; and

**WHEREAS**, an additional source of local, voter-controlled funding is essential to maintaining Bell residents' quality of life; and

**WHEREAS**, all funds generated by this Ordinance are legally required to be spent in the City of Bell, which will help ensure local control of revenue and provide a guaranteed source of funding for City services that cannot be taken away by Los Angeles County, Sacramento, or Washington D.C.; and

**WHEREAS**, the State of California continues to impose greater financial responsibility and bureaucratic regulations upon local governments including the City of Bell; such unfunded mandates have left the City with insufficient funds to provide the services and programs that local residents need; and

**WHEREAS**, without additional funds the City may be forced to make cuts to the total number of police officers, drug prevention and anti-gang programs, youth and senior recreation programs, street maintenance, and efforts to address homelessness; and

**WHEREAS**, this Ordinance would help provide a steady source of funding to ensure that after-school programs at City parks, recreation centers, and the library are sufficiently funded and improved, in order to enhance the outcomes of children and teens and ensure their safety; studies show that during the hours after school ends and before parents typically return home from work children and teens need comprehensive after-school programs; otherwise, they are three times more likely to get into trouble; and

**WHEREAS**, this Ordinance will provide funding to protect firefighter and paramedic

services, keep public areas such as parks/open spaces, commercial areas, and community centers safe and clean; maintain and improve 911 services; and prevent crime and thefts while helping secure the City of Bell's financial stability; and

**WHEREAS**, this Ordinance includes strict accountability requirements, such as independent residents' oversight committee, disclosure of all spending and annual independent financial audits, that ensure funds are used effectively and as promised, and only for programs and services that benefit City of Bell residents; and

**WHEREAS**, the People of the City desire to add a new Chapter 3.21 to the Bell Municipal Code establishing a Supplemental General Transactions and Use Tax ("TUT" or "Sales Tax") on the sale and/or use of all tangible personal property sold at retail in the City, at a rate of one percent (1%).

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF BELL AT THE JUNE 2, 2026 ELECTION DO HEREBY RESOLVE, DECLARE, AND ORDAIN AS FOLLOWS:**

**Section 1. Title and Text.** This Ordinance shall be known as the "City of Bell Public Safety/City Services Measure", the full text of which is set forth in Exhibit "A", attached hereto and incorporated herein by reference. The Recitals set forth above, are hereby incorporated herein by this reference.

**Section 2. Approval by the City Council.** Pursuant to California Government Code section 53724 and Revenue and Taxation Code section 7285.9, this Ordinance was duly approved for placement on the ballot by a minimum two-thirds (2/3) supermajority of all members of the City Council on February 25, 2026.

**Section 3. 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 Bell voting at the General Municipal Election on June 2, 2026. It shall be deemed adopted when the City Council has certified the results of that election by resolution and shall take effect ten (10) days thereafter.

**Section 4. Operative Date.** The "Operative Date" for the TUT contained in this Ordinance shall commence on the first day of the first calendar quarter beginning more than 110 days after the adoption of this Ordinance.

**Section 5. Use of Tax Proceeds.** All proceeds of the tax levied and imposed hereunder shall be accounted for and paid into the City's General Fund, and may be used for any lawful purpose as designated by the City Council.

**Section 6. Severability.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The people of the City of Bell hereby declare that they would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

**Section 7. Appropriations Limit.** Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Bell is increased to the maximum extent over the maximum period of time allowed by law consistent with the revenues generated by the TUT contained in this Ordinance.

**Section 8. Council Authority to Amend.** This is a City Council-sponsored initiative Ordinance which otherwise would only be subject to amendment by the voters of the City. However, pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this Ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

**Section 9. Execution.** If a majority of the voters of the City of Bell voting at the General Municipal Election held on June 2, 2026, vote in favor of this Ordinance, then the Mayor shall sign this Ordinance.

**Section 10. Certification.** The City Clerk of the City shall certify that this Ordinance was passed, approved and adopted by the People of the City of Bell, California, voting on the 2<sup>nd</sup> day of June, 2026, and upon its adoption, the City Clerk is hereby authorized and directed to codify this Ordinance in the Bell Municipal Code.

**PASSED, APPROVED, AND ADOPTED** by the People of the City of Bell at an election held on June 2, 2026.

BY: \_\_\_\_\_  
ALI SALEH  
Mayor

APPROVED AS TO FORM:  
Aleshire & Wynder, LLP

\_\_\_\_\_  
DANNY ALESHIRE  
City Attorney

#### CERTIFICATION

I, Angela Bustamante, City Clerk of the City of Bell, do hereby certify that the foregoing Ordinance was introduced for first reading on the \_\_\_\_\_ day of \_\_\_\_\_, 2026. Thereafter, said Ordinance was duly approved and adopted at a regular meeting of the City Council on the \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the following roll call vote:

AYES: MEMBERS:  
NOES: MEMBERS:  
ABSENT: MEMBERS:  
ABSTAIN: MEMBERS:

I further certify that said Ordinance was published as required by law in a newspaper of general circulation in the City of Bell, California on the \_\_\_\_\_.

Dated:

\_\_\_\_\_  
ANGELA BUSTAMANTE  
City Clerk

## EXHIBIT "A"

A new Chapter 3.21 is hereby added to the Bell Municipal Code to read as follows:

### "Chapter 3.21 CITY OF BELL PUBLIC SAFETY/CITY SERVICES MEASURE

3.21.010 Title.

This ordinance shall be known as the "City of Bell Public Safety/City Services Measure." The City of Bell hereinafter shall be called "city." This ordinance shall be applicable in the incorporated territory of the city.

3.21.020 Operative date.

The "operative date" of the City of Bell Public Safety/City Services Measure shall be the date that is the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

3.21.030 Purpose.

This ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the city to adopt this ordinance.

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 and Taxation Code.

C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefore 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 and 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 funding and support for the following city services: fire, paramedic, police services, prevention of crime and thefts crime/thefts, maintenance and improvements to city facilities, public areas, streets, and parks,

youth and senior recreation programs, and afterschool programs, drug prevention and anti-gang programs, and efforts to address homelessness.

3.21.040 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 transactions and use tax ordinance; 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.

3.21.050 Transactions tax rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the city at the rate of one (1) cent per dollar of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.21.060 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 agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales 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.

3.21.070 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 of this ordinance for storage, use or other consumption in said territory at the rate of one (1) cent per dollar 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.

3.21.080 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 and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this chapter as though fully set forth herein.

3.21.090 Limitations on adoption of state law and collection of use taxes.

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

A. Wherever the State of California is named or referred to as the taxing agency, the name of this city shall be substituted therefor. 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 Treasury, or the Constitution of the State of California;
2. The result of that substitution would require action to be taken by or against this 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 ordinance.
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 this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this 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 and 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 and 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.

1. The words "A retailer engaged in business in the city" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the state by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.21.100 Permit not required.

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

3.21.110 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 of this ordinance.
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 of this ordinance.
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 ordinance, 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 and 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 of this ordinance.
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 of this ordinance.
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 ordinance 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 and 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.

3.21.120 Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and 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 and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.21.130 Enjoining collection forbidden.

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 the city, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.21.140 Severability.

If any provision of this chapter 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.

3.21.150 Council Authority to Amend.

Pursuant to Elections Code Section 9217, the City Council shall have and retain the right and authority to amend this ordinance to further its purposes and intent (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

3.21.160 Effective date.

This chapter shall be effective ten (10) days after the date on which the City Council has declared that the voters of the City of Bell have approved this ordinance by a vote of no less than a majority of the votes cast by the electors voting on the tax measure set forth in this chapter at the general municipal election to be held on June 2, 2026.

3.21.170 Accountability.

The following accountability requirements shall apply to the tax set forth under this ordinance:

A. The city shall conduct an annual, independent performance audit to ensure that the tax funds are expended pursuant to the purposes specified herein.

B. The city shall appoint a community oversight committee to ensure that the tax is expended only for the purposes described herein. The committee shall meet as needed but a minimum of twice per year. The committee shall contain five (5) members appointed by the City Council, consisting of one member representing

community or faith based organizations, one member representing small business owners, one member representing business entities, and two members at large. Members appointed to the oversight committee shall receive educational training about taxes and fiscal oversight.

3.21.180 Termination date.

The authority to levy the tax imposed by this ordinance shall not expire unless terminated by lawful vote of the electorate or as required or authorized by law.