

STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE ) ss  
CITY OF SAN JACINTO )

ORDINANCE NO. 19-12

**AN ORDINANCE OF THE CITY OF SAN JACINTO, CALIFORNIA,  
AMENDING TITLE 3 OF THE SAN JACINTO MUNICIPAL CODE BY  
AMENDING CHAPTER 3.32 TO ADJUST THE TAX RATES FOR  
CANNABIS ORIENTED BUSINESSES.**

**WHEREAS**, the City of San Jacinto, California (the "City") is a municipal corporation, duly organized under the constitution and laws of the State of California; and

**WHEREAS**, on November 8, 2016, the voters of the City of San Jacinto approved the adoption of Ordinance 2016-08, adding Chapter 3.32 to the San Jacinto Municipal Code in order to establish a general tax on cannabis activities operating within the City of San Jacinto, should such activities be permitted in the City; and

**WHEREAS**, on November 8, 2016, the voters of the State of California approved Proposition 64, the Control, Regulate and Tax Adult Use of Marijuana Act ("AUMA"); and

**WHEREAS**, on January 3, 2017, the City Council of the City of San Jacinto adopted Ordinance 16-16 to set the tax rates on cannabis activities operating within the City of San Jacinto; and

**WHEREAS**, Section 3.32.010 of the San Jacinto Municipal Code authorizes a general tax on cannabis activities at the maximum voter-approved rates of: (i) up to fifteen (15) cents for each \$1.00 of gross receipts or fractional part thereof generated by such activities, and (ii) up to fifty dollars (\$50.00) per square foot of space utilized in connection with the cultivation/manufacturing of cannabis or cannabis-infused products, and

**WHEREAS**, Section 3.32.050 of the San Jacinto Municipal Code authorizes the City Council to impose this general tax at lower rates than the voter-approved maximum without a further vote of the People; and

**WHEREAS**, Section 3.32.050 of the San Jacinto Municipal Code authorizes the City Council to interpret or clarify the methodology of the tax, or any definition applicable to the tax, so long as the interpretation or clarification is not inconsistent with the language of Chapter 3.32.

**WHEREAS**, Section 3.32.080 of the San Jacinto Municipal Code authorizes the City Council to amend, modify, charge, or revise any other provision of Chapter 3.32 as the City Council deems in the best interest of the city, as set forth in Section 3.32.050.

**WHEREAS**, the City Council desires to set the tax rates for cannabis activities at lower rates than the voter-approved maximum, as more particularly set forth below.

**WHEREAS**, the City Council desires to set the tax rates through Resolution, which may be amended from time to time, without further amending Chapter 3.32.

**WHEREAS**, all legal prerequisites to the adoption of this Ordinance have occurred.

**THE CITY COUNCIL OF THE CITY OF SAN JACINTO DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Incorporation of Recitals.** The above are true and correct and are incorporated herein by reference.

**Section 2. Title 3, Chapter 3.32 – Cannabis/Marijuana Business Tax** is hereby amended as shown in Exhibit "1", attached hereto and incorporated by reference.

**Section 3. Custodian of Records.** The documents and materials that constitute the record of proceedings on which these findings are based are located at the City Clerk's office located at 595 S. San Jacinto Avenue, San Jacinto, CA 92583. The custodian for these records is the City Clerk.

**Section 4. Severability.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are severable. The City Council hereby declares that it would have adopted this Ordinance irrespective of the invalidity of any particular portion thereof.

**Section 5. Effective Date.** This Ordinance shall become effective thirty (30) days following its adoption.

**Section 6. Publication.** The City Clerk shall certify to the adoption of this Ordinance and cause it, or a summary of it, to be published once within 15 days of adoption in a newspaper of general circulation printed and published within the City of San Jacinto, and shall post a certified copy of this Ordinance, including the vote for and against the same, in the Office of the City Clerk in accordance with Government Code § 36933.

Introduced at a regular meeting of the City Council on the 2<sup>nd</sup> day of April 2019.

**ORDINANCE NO. 19-12**

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council on the 18<sup>th</sup> day of June 2019, by the following vote:

**AYES:** Kotyuk, Lopez, Ruiz, Utz

**NAYS:** None

**ABSENT:** Ledezma

**ABSTAIN:** None

**CITY OF SAN JACINTO:**

  
\_\_\_\_\_  
Russell Utz, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Angela Walton, City Clerk

**APPROVED AS TO FORM:  
BEST BEST & KRIEGER LLP**

  
\_\_\_\_\_  
Michael J. Maurer, City Attorney

**CERTIFICATION**

**State of California )  
County of Riverside) ss  
City of San Jacinto)**

I, Angela Walton, duly appointed City Clerk of the City of San Jacinto, do hereby certify that the foregoing Ordinance No. 19-12 was introduced at a regular meeting of the City Council of the City of San Jacinto on the 2<sup>nd</sup> day of April 2019. Ordinance No. 19-12 was duly passed, approved, and adopted by the City Council of the City of San Jacinto, California, at a regular meeting of the City Council held on the 18<sup>th</sup> day of June 2019:

**AYES:** Kotyuk, Lopez, Ruiz, Utz

**NAYS:** None

**ABSENT:** Ledezma

**ABSTAIN:** None

WITNESS MY HAND AND OFFICIAL SEAL this 18<sup>th</sup> day of June 2019.

  
\_\_\_\_\_  
Angela Walton, City Clerk  
City of San Jacinto

**ATTACHMENTS:**

**Exhibit "1" Cannabis Business Tax**

## Chapter 3.32

## CANNABIS BUSINESS TAX

## Sections:

- 3.32.010 Imposition of tax—Generally.
- 3.32.015 Imposition of tax—Rates established.
- 3.32.020 Purpose of tax.
- 3.32.030 Definitions.
- 3.32.040 Payment obligation.
- 3.32.050 City council authorization to adjust tax rate and/or methodology.
- 3.32.060 Payment of tax does not authorize illegal activity.
- 3.32.070 Cannabis cultivation/manufacturing tax is not a sales tax.
- 3.32.080 Amendments and administration.
- 3.32.090 Returns and remittances.
- 3.32.100 Failure to pay tax.
- 3.32.110 Refunds.
- 3.32.120 Enforcement.
- 3.32.130 Debts—Deficiencies—Assessments and appeals.
- 3.32.140 No injunction/writ of mandate.
- 3.32.150 Future amendment to cited statute.

**3.32.010 Imposition of tax—Generally.**

A. All Cannabis Oriented Businesses within the city of San Jacinto ("City") shall pay the applicable cannabis business tax as established by City Council. In accordance with Ordinance 2016-08, approved by voters (Measure AA) of the City of San Jacinto, : every person engaged in operating or otherwise conducting a cannabis business within the city of San Jacinto shall pay the following cannabis business tax:

1. Up to a maximum of fifteen cents (\$0.15) cents for each one dollar (\$1.00) of gross receipts or fractional part thereof; subject to adjustment by the city council pursuant to Section 3.32.050 for the sales of cannabis or cannabis products; and
2. Up to a maximum of thirty-five dollars (\$35.00) per square foot of space utilized in connection with any non-retail cannabis related activity; subject to adjustment by the city council pursuant to Section 3.32.050.

B. No cannabis business shall be deemed to be exempt from the payment of the taxes by any other provision of this code, unless expressly exempted under this chapter. (Ord. 16-08 § 1 (part))

**3.32.015 Imposition of tax—Rates established.**

A. Pursuant to the authority set forth in Section 3.32.050, the city council hereby authorizes the imposition of a general tax on cannabis oriented businesses operating within the city of San Jacinto. The tax rate shall be set by Resolution and may be amended from time to time.

B. Except as otherwise amended herein, all provisions of this chapter of the San Jacinto Municipal Code shall apply to the taxation of cannabis activities operating in the city of San Jacinto.

C. Pursuant to Section 3.32.050(A), the city council may, by future resolution, adjust the general tax rates set forth herein, upwardly or downwardly, without a further vote of the people; provided, that the adjusted rates are no higher than the voter-approved maximum rates set forth in Section 3.32.010.

D. Nothing in this section authorizes any cannabis activity or use in any zone of the city. This ordinance solely establishes the tax rate for various uses which may be permitted or prohibited through other action of the San Jacinto city council. This section shall not be read to permit any personal, medical, or commercial cannabis activity in any zone absent other action by the city council.

E. The tax on medical cannabis sales shall not be specifically charged or assessed to any customers or consumers of cannabis subject to this tax. Payment and remittance of the tax to the City shall solely be the responsibility of the person or entity selling or providing the cannabis in the City. (Ord. 16-16 §§ 1—4)

**3.32.020 Purpose of tax.**

The purpose of this tax is to raise revenue to fund general government services. (Ord. 16-08 § 1 (part))

**3.32.030 Definitions.**

For purposes of this chapter, the definitions listed in Chapter 17.435 as well as the following shall apply:

- A. "Cannabis Oriented Business" has the same meaning as in Chapter 17.435. "*Cannabis Oriented Business*" means any business which cultivates, manufactures, produces, distributes, sells, or tests cannabis or cannabis products, whether wholesale or retail, for medical or recreational purposes."
- B. "Gross receipts" means the total amount of monetary consideration actually received or receivable by a cannabis business for providing, at wholesale or retail, cannabis and cannabis-infused products, overhead costs, operating expenses, or related services whatsoever, including, but not limited to: membership dues, the value of monetary and in-kind contributions, payments, reimbursement of fees for cultivation, manufacturing, distribution, dispensing, storing, exchanging, processing, delivering, making available, or transmitting of cannabis or cannabis-infused products, any payments made, and anything else of value obtained by a cannabis business. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind without deduction of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.
- C. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit, which is conducting itself as a cannabis business.

**3.32.040 Payment obligation.**

All taxpayers subject to this chapter must pay the full tax imposed by this chapter regardless of any rebate, exemption, incentive, or other reduction set forth elsewhere in this code, except as required by California or federal law. Failure to pay the tax shall be subject to penalties, interest charges, and assessments as the city council may establish and the city may use any or all other code enforcement remedies provided in this code. No provision in this code can lower the tax rate set forth in this chapter or otherwise reduce the amount of taxes paid hereunder unless the provision specifically states that the reduction applies. (Ord. 16-08 § 1 (part))

**3.32.050 City council authorization to adjust tax rate and/or methodology.**

The city council may impose the tax authorized by this chapter at a lower rate and may otherwise repeal or amend this chapter without a vote of the people. However, as required by California Constitution Article XIIC (Proposition 218), voter approval is required for any amendment that would increase the maximum rate or methodology of any tax levied pursuant to this chapter. The people of the city of San Jacinto affirm that the following actions shall not constitute an increase of the maximum rate or methodology of the tax requiring subsequent voter approval:

- A. The restoration of the rate of the tax to a rate that is no higher than the maximum set by this voter-approved chapter, if the city council has previously acted to reduce the rate of the tax;
- B. An action that interprets or clarifies the methodology of the tax, or any definition applicable to the tax, so long as interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the language of this chapter;
- C. The establishment of a class of person or service that is exempt or excepted from the tax or the discontinuation of any such exemption or exception; and
- D. Resuming collection of the tax imposed by this chapter, even if the city had, for some period of time, either suspended collection of the tax or otherwise failed to collect the tax, in whole or in part. (Ord. 16-08 § 1 (part))

**3.32.060 Payment of tax does not authorize illegal activity.**

The payment of the tax required pursuant to this chapter shall not be construed as authorizing the conduct or continuance of any illegal business or of a legal business in an illegal manner. Nothing in this chapter implies or authorizes that any activity connected with the distribution or possession of cannabis is legal unless otherwise authorized and allowed in strict and full conformance to the provisions of this code. (Ord. 16-08 § 1 (part))

**3.32.070 Cannabis cultivation/manufacturing tax is not a sales tax.**

The tax provided for under the provisions of this chapter is not a sales, transactions or use tax and shall not be calculated or assessed as such. The tax established under this chapter shall not be separately identified or otherwise specifically assessed or charged to any client of a cannabis business. (Ord. 16-08 § 1 (part))

**3.32.080 Amendments and administration.**

A. This chapter was submitted to the voters for approval. Any amendment to this chapter to increase the tax above the maximum rate expressly provided in Section 3.32.010 shall not become effective until such amendment is approved by the voters. The voters expressly authorize the city council to amend, modify, change, or revise any other provision of this chapter as the city council deems in the best interest of the city, as set forth in Section 3.32.050.

B. The city manager or the city manager's designee shall promulgate rules, regulations and procedures to implement and administer this chapter to ensure the efficient and timely collection of the tax imposed by this chapter, including without limitation, formulation and implementation of penalties and interest to be assessed for failure to pay the tax as provided.

C. The city manager or the city manager's designee shall annually audit the taxes imposed by this chapter to verify that tax revenues have been properly expended in accordance with the law.

D. Pursuant to California Constitution Article XIII B, the appropriation limit for the city is increased to the maximum extent over the maximum period of time allowed under law consistent with the revenues generated by the tax established by this chapter. (Ord. 16-08 § 1 (part))

**3.32.090 Returns and remittances.**

The tax shall be due and payable as follows:

A. The tax established by this chapter shall be collected quarterly. Each person owing tax shall prepare and file a tax return to the city manager setting out the total amount of tax owed for the preceding calendar quarter during which the tax was in effect. The return shall be filed not later than thirty (30) calendar days following the last day of the preceding each calendar quarter. At the time the tax return is filed, the full amount of the tax owed for the preceding calendar quarter shall be remitted to the city manager.

B. All tax returns shall be completed on forms provided by the director of finance.

C. Tax returns and payments for all outstanding taxes owed the city are immediately due to the city manager upon cessation of business for any reason.

D. Whenever any payment, statement, report, request or other communication received by the city manager is received after the time prescribed by this section for the receipt thereof, but is in an envelope bearing a postmark showing that it was mailed on or prior to the date prescribed in this section for the receipt thereof, or whenever the city manager is furnished substantial proof that the payment, statement, report, request, or other communication was in fact deposited in the United States mail on or prior to the date prescribed for receipt thereof, the city manager may regard such payment, statement, report, request, or other communication as having been timely received. If the due date falls on Friday, Saturday, Sunday, or a holiday, the due date shall be the next regular business day on which the City Hall is open to the public.

E. Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent if not paid on or before the due date specified in subsection A of this section.

F. The city manager is not required to send a delinquency or other notice or bill to any person subject to the provisions of this chapter and failure to send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this chapter. (Ord. 16-08 § 1 (part))

**3.32.100 Failure to pay tax.**

A. Any person who fails or refuses to pay any tax required to be paid pursuant to this chapter on or before the due date shall pay penalties and interest as follows:

1. A penalty equal to twenty-five percent (25%) of the amount of the tax in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at a rate of 12% per annum.
2. An additional penalty equal to twenty-five percent (25%) of the amount of the tax if the tax remains unpaid for a period exceeding one calendar month beyond the due date, plus interest on the unpaid tax and interest on the unpaid penalties calculated at a rate of 12% per annum.

B. Whenever a check is submitted in payment of a tax and the check is subsequently returned unpaid by the bank upon which the check is drawn, and the check is not redeemed prior to the due date, the taxpayer will be liable for the tax amount due plus penalties and interest as provided for in this section plus any amount allowed under state law.

C. The tax due shall be that amount due and payable from January 1, 2017, or the first date on which the cannabis business first operated in the city, whichever date occurred last, together with applicable penalties and interest calculated in accordance with subsection A of this section.

D. The city manager may waive the first and second penalties of twenty-five percent (25%) each imposed upon any person if:

1. The person provides evidence satisfactory to the city manager that failure to pay timely was due to circumstances beyond the control of the person and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, and the person paid the delinquent tax and accrued interest owed the city prior to applying to the city manager for a waiver.
2. The waiver provisions specified in this subsection shall not apply to interest accrued on the delinquent tax and a waiver shall be granted only once during any twenty-four (24) month period. (Ord. 16-08 § 1 (part))

**3.32.110 Refunds.**

A. No refund shall be made of any tax collected pursuant to this chapter, except as provided in this section.

B. No refund of any tax collected pursuant to this chapter shall be made because of the discontinuation, dissolution, or other termination of a cannabis business.

C. Whenever the amount of any tax, penalty, or interest has been overpaid, paid more than once, or has been erroneously or illegally collected or received by the city under this chapter, such amount may be refunded to the person who paid the tax; provided, that a written claim for refund is timely filed with the city manager, pursuant to Chapter 2.64. The period for filing a claim for refund shall be one year from the time the tax was paid or erroneously or illegally collected; provided however, that in no event shall the period to file such claim expire prior to the shortest period allowable for filing a tax refund claim under Government Code Section 911.2. Such claim must clearly establish claimant's right to the refund by written records showing entitlement thereto, and must clearly set forth the facts and legal theories under which the claimant believes he or she has right to a refund. Where the amount of any individual refund claim is in excess of the amount set by ordinance or resolution of the city council relating to the settlement of general liability claims against the city by the city manager, city council approval shall be required.

D. The filing of a written claim pursuant to Government Code Section 935 is a prerequisite to any suit thereon.

E. The city manager shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the



claimant refuses to allow such examination of claimant's books and business records after request by the city manager to do so.

F. Any person entitled to a refund of taxes paid pursuant to this chapter may elect in writing to have such refund applied as a credit against a cannabis business's taxes for the next calendar quarter.

G. In the event that the tax was erroneously paid and the error is attributable to the city, the amount of the tax erroneously paid shall be refunded to the claimant. If the error is attributable to the claimant, the city shall retain the amount set forth in this chapter from the amount to be refunded to cover expenses.

H. The city manager shall initiate a refund of any tax which has been overpaid or erroneously collected whenever the overpayment or erroneous collection is uncovered by a city audit of tax revenues. (Ord. 16-08 § 1 (part))

#### **3.32.120 Enforcement.**

A. It shall be the duty of the city manager to enforce each and all of the provisions of this chapter.

B. For purposes of administration and enforcement of this chapter generally, the city manager, with the concurrence of the city attorney, may from time to time promulgate administrative rules and regulations.

C. The city manager shall have the power to audit and examine all books and records of cannabis businesses as well as persons engaged in the operation of cannabis businesses, including both state and federal income tax returns, California sales tax returns, or other evidence documenting the gross receipts of or the transaction prices charged by a cannabis business or persons engaged in the operation of a cannabis business, for the purpose of ascertaining the amount of tax, if any, required to be paid by the provisions of this chapter, and for the purpose of verifying any statements or any item thereof when filed by any person pursuant to the provisions of this chapter. If such cannabis business or person, after written demand by the city manager, refuses to make available for audit, examination or verification such books, records, or equipment as the city manager requests, the city manager may, after full consideration of all information within the city manager's knowledge concerning the cannabis business and its business and activities of the person so refusing, make an assessment in the manner provided in Section 3.32.130.

D. The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

E. Any person violating any of the provisions of this chapter or any regulation or rule passed in accordance herewith, or knowingly or intentionally misrepresenting to any officer or employee of the city any material fact in procuring a certificate or permit from the city as provided for in this chapter shall be deemed guilty of a misdemeanor. (Ord. 16-08 § 1 (part))

#### **3.32.130 Debts—Deficiencies—Assessments and appeals.**

A. The amount of any tax, penalties, and interest imposed by the provisions of this chapter shall be deemed a debt to the city and any person operating a cannabis business without having paid any applicable tax, penalties, and interest shall be liable in an action in the name of the city in any court of competent jurisdiction for the amount of the tax, and penalties and interest imposed on such cannabis business.

B. If the city manager is not satisfied that any statement filed as required under the provisions of this chapter is correct, or that the amount of tax is correctly computed, the city manager may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a cannabis business, a deficiency determination may be made at any time within three years thereafter as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, notice shall be given to the person concerned in the same manner as notices of assessment are given under subsections C, D, and E of this section.

C. Under any of the following circumstances, the city manager may make and give notice of an assessment of the amount of tax owed by a person under this chapter:

1. If the person has not filed any statement or return required under the provisions of this chapter;
2. If the person has not paid any tax due under the provisions of this chapter;
3. If the person has not, after demand by the city manager, filed a corrected statement or return, or furnished to the city manager adequate substantiation of the information contained in a statement or return already filed, or paid any additional amount of tax due under the provisions of this chapter;
4. If the city manager determines that the nonpayment of any tax due under this chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to penalties and interest otherwise stated in this chapter.
5. The notice of assessment shall separately set forth the amount of any tax known by the city manager to be due or estimated by the city manager, after consideration of all information within the city manager's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this chapter, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

D. The notice of assessment shall be served upon the person either by handing it to him or her personally, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the cannabis business appearing on the face of the business license issued under Chapter 5.04, or to such other address as he or she shall register with the city manager for the purpose of receiving notices provided under this chapter or Chapter 5.04; or, should the person have no business license issued and should the person have no address registered with the city manager for such purpose, then to such person's last known address. For the purposes of this section, a service by mail is complete at the time of deposit in the United States mail.

E. Within ten (10) days after the date of service the person may apply in writing to the city manager for a hearing on the assessment. If application for a hearing before the city is not made within the time herein prescribed, the tax assessed by the city manager shall become final and conclusive. Upon receipt of any such application for hearing, the city manager shall cause the matter to be set for hearing before a hearing officer pursuant to the provisions of Section 1.28.090. At such hearing said applicant may appear and offer evidence why the assessment as made by the city manager should not be confirmed and fixed as the tax due. Based upon the submission of such evidence and the review of the city's files, the hearing officer shall issue a written notice and order upholding, modifying or reversing the determination from which the appeal is taken. The notice shall be given within fourteen (14) calendar days after the conclusion of the hearing and shall state the reasons for the decision. The notice shall specify that the decision is final and that any petition for judicial review shall be filed within ninety (90) days from the date of the decision in accordance with Code of Civil Procedure Section 1094.6. If the hearing officer fails or refuses to act on an appeal within the fourteen (14) day period, the appeal shall be deemed to have been denied by the hearing officer on the fifteenth calendar day. (Ord. 16-08 § 1 (part))

**3.32.140 No injunction/writ of mandate.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against this city or against any officer of the city to prevent or enjoin the collection under this chapter of any tax or any amount of tax required to be collected and/or remitted. (Ord. 16-08 § 1 (part))

**3.32.150 Future amendment to cited statute.**

Unless specifically provided otherwise, any reference to a state or federal statute in this chapter shall mean such statute as it may be amended from time to time; provided, that such reference to a statute herein shall not include any subsequent amendment thereto, or to any subsequent change of interpretation thereto by a state or federal agency or court of law, to the extent that such amendment or change of interpretation would require voter approval under California law, or to the extent that such change would result in a tax decrease. Only to the extent voter approval would otherwise be required or a tax decrease would result, the prior version of the statute (or interpretation) shall remain applicable. For any application or situation that would not require voter approval or

would not result in a decrease of a tax, provisions of the amended statute (or new interpretation) shall be applicable to the maximum possible extent. To the extent that the city's authorization to collect or impose any tax imposed under this chapter is expanded or limited as a result of changes in state or federal law, no amendment or modification of this chapter shall be required to conform the tax to those changes, and the tax shall be imposed and collected to the full extent of the authorization up to the full amount of the tax imposed under this chapter. (Ord. 16-08 § 1 (part))