

**CITY OF LOS ANGELES  
OFFICE OF FINANCE  
TAX AND PERMIT DIVISION  
CITY CLERK'S RULING NO. 11 (NEW SERIES):  
FEDERAL TAXES**

Reference: Subsection (a) Section 21.00 Los Angeles Municipal Code.

The reference to federal taxes imposed on or with respect to retail sales contained in Section 21.00 (a) Los Angeles Municipal Code shall mean the Retailers' Excise Taxes imposed under Chapter 31 of Title 26, United States Code (26 U.S.C.A. 4001, et seq.). The reference to federal manufacturers' and importers' excise taxes contained in said section shall mean the Manufacturers' Excise Tax imposed under Chapter 32 of Title 26 of the United States Code (26 U.S.C.A. 4061, et seq.) and Import Taxes imposed under Chapter 38 of Title 26 of the United States Code (26 U.S.C.A. 4521, et seq.).

I, Walter C. Peterson, City Clerk of the City of Los Angeles, pursuant to authority granted me in Section 21.15(h) of the Los Angeles Municipal Code, as amended by Ordinance No. 115,044, do hereby adopt and promulgate the foregoing rule and regulation as a restatement and continuation of Office of Finance's Ruling No. 11 adopted by me on August 17, 1953 and revised on August 9, 1956 and April 22, 1959, pertaining to the collection of Los Angeles Business Taxes and the enforcement of Article 1, Chapter 2 of the Los Angeles Municipal Code.

s/Walter C. Peterson

WALTER C. PETERSON, CITY CLERK

APPROVED:

ROGER ARNEBERGH, CITY ATTORNEY

By s/James A. Doherty

Assistant City Attorney

Date September 14, 1960