

**CITY OF LOS ANGELES  
OFFICE OF FINANCE  
TAX AND PERMIT DIVISION  
CITY CLERK 'S RULING NO. 18 (NEW SERIES):  
SENIOR CITIZEN EXEMPTION (UTILITY USERS TAX): CLAIMS FOR  
REFUND**

Reference: Ordinance No. 146,936; Section 21.1.12 Los Angeles Municipal Code.

**GENERAL STATEMENT**

Ordinance No. 146,936, operative July 1, 1975, provides an exemption from Los Angeles Telephone, Electricity and Gas Users Tax for any individual 62 years of age or older using such utility services at premises occupied by the individual, provided that the combined adjusted gross income (as used for purposes of the California Personal Income Tax Law) of all members of the household in which the individual resides was less than \$10,950.00\* for the prior calendar year. The ordinance makes provisions for the filing of applications for exemption by eligible individuals, and for the filing of claims for refund of taxes paid in excess of \$3.00. Claims for refund may be filed by an exempt individual for taxes paid either directly to a utility company, or paid indirectly through another service user, for utility services furnished at premises occupied by the exempt individual. The ordinance provision for refund of taxes paid indirectly through another service user would include those instances in which an exempt individual resides in an apartment building, mobile home tract, or other type of dwelling, where utility services are furnished through a master meter or other device. In such instances, the amounts of rent or other charges paid to the owner or operator are deemed to include a proportionate share of the utility charges and tax which has been billed to the owner or operator.

**RULING OF THE CITY CLERK**

In order to provide for a uniform administration of the ordinance provisions, the Office of Finance declares the following:

1. The tax exemption and refund provisions shall apply only to utility service periods COMMENCING on or after July 1, 1975. "Service Periods" shall mean the periods shown on billings issued by utility companies for utility charges. Where an exempt individual indirectly makes payment of utility charges and tax through another service user, the "service periods" shall be deemed to be on a calendar month basis (covering the months in which the indirect payments were made) unless the Office of Finance determines that different service periods exists.

2. Claims for refund of ACTUAL amounts of taxes paid directly to a utility company or indirectly through another service user must be supported by copies of billings or statements showing the amounts of tax paid. When the actual amount of tax paid cannot be supported by copies of billings or statements, the Office of Finance may approve a refund of tax for those utility services on which the tax has been paid directly or indirectly, according to the following schedule:

**Utility Service Each Full Month Each Year**

Telephone \$0.50 \$6.00

Electricity 0.50 6.00

Gas 0.50 6.00

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Maximum Refundable \$1.50 \$18.00

No refund of tax shall be allowed for any service period on which a utility company has eliminated the tax from its billing to the exempt individual, or has allowed a credit for the tax on a subsequent billing.

3. Ordinance No. 146,936 provides that claims for refund must be filed within 12 months of the date of payment. The "date of payment" shall mean the date on which the exempt individual made payment of tax directly to a utility company; or, where the tax was paid indirectly through another service user, the "date of payment" shall mean the date on which payment was made to the other service user. In the event the actual date of payment cannot be determined, the Office of Finance will presume that the payment would have been made not later than 30 days after the close of the service period.

I, Rex E. Layton, CITY CLERK of the City of Los Angeles, pursuant to authority granted me in Sections 21.15(h) and 21.1.9(b) of the Los Angeles Municipal Code, do hereby adopt and promulgate the foregoing rule and regulation pertaining to the refund of Los Angeles Telephone, Electricity and Gas Users Tax and enforcement of the provisions of Article 1.1, Chapter 2 of the Los Angeles Municipal Code.

s/Rex E. Layton

REX E. LAYTON, CITY CLERK

APPROVED:

BURT PINES, CITY ATTORNEY

By s/Thomas C. Bonaventura

Assistant City Attorney

Date October 28, 1975

\* NOTE: Adjusted annually as provided for in Article 1.1, Section 21.1.12 by Ord. No. 157,563, Eff. 7/1/83.