

**ORDINANCE NO. 1122**

**AN ORDINANCE OF THE CITY OF LANCASTER  
RELATING TO IMPLEMENTATION AND COLLECTION  
OF REDUCED TRANSACTIONS AND USE TAX**

**WHEREAS**, on November 3, 2020, voters passed Measure LC, which enacted Chapter 3.14 of the Lancaster Municipal Code and established an additional sales tax of 0.75% within the City of Lancaster (“City”) to fund essential services, including street repair, addressing homelessness, emergency response, public safety, maintaining local businesses, protecting water sources, and programs for seniors, veterans, mental health and the community; and

**WHEREAS**, on November 5, 2024, voters passed Measure YM, which amended Chapter 3.14 of the Lancaster Municipal Code and established an automatic increase of the City’s Transaction and Use Tax if, whenever, and to the extent permitted by applicable law; and

**WHEREAS**, Measure YM establishes the City’s Transaction and Use Tax as the maximum rate permitted by law, but is silent as to how, when, and to what extent the City must implement and collect the maximum rate, or whether, in the alternative, the City may phase, defer, or otherwise implement and collect a lower rate.

**THE PEOPLE OF THE CITY OF LANCASTER DO HEREBY ORDAIN AS FOLLOWS:**

**Section 1. Recitals.** The above recitals are true and correct and constitute a substantive part of this Ordinance.

**Section 2. Amendment of Municipal Code.** Section 3.14.180 of the Lancaster Municipal Code is hereby added to read as follows:

**3.14.180 Implementation and collection of maximum rates.**

The City Council may, by resolution or other action phase, defer or otherwise implement and collect a rate that is lower than the full rate established by Sections 3.14.050 and/or 3.14.070. Notwithstanding any such phasing, deferral, or other reduced collection, the rates established by Sections 3.14.050 and 3.14.070 shall remain the City’s authorized, approved, and established Transaction and Use Tax rates. The City Council may exercise its authority under this Section 3.14.180 only as and to the extent permitted by law. Nothing in this Section 3.14.180 authorizes the City Council to impose a rate increase that would exceed the maximum rates established by Sections 3.14.050 and 3.14.070 or require voter approval.

**Section 3. Severability.** If any section, subsection, subdivision, paragraph, sentence, clause, or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity of effectiveness of the remaining portions of this ordinance or any part thereof. The people of the City of Lancaster hereby declares that they would have passed each

section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses, or phrases are declared unconstitutional, invalid or ineffective.

**Section 4.     Further Acts.** The City Clerk shall certify to the adoption of this Ordinance and shall cause this Ordinance to be published or posted as required by law.

**PASSED, APPROVED, and ADOPTED** by the voters of the City of Lancaster, State of California, at a municipal election held on December 10, 2024.

ATTEST:

APPROVED:

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ANDREA ALEXANDER  
City Clerk  
City of Lancaster

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R. REX PARRIS  
Mayor  
City of Lancaster