

ORDINANCE NO. 2756

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE
ADDING SECTION 3.12.145 TO CHAPTER 12 OF TITLE 3 OF THE GARDEN GROVE MUNICIPAL
CODE RELATING TO HOTEL VISITOR'S TAX

City Attorney's Summary

This Ordinance adds a provision to the Garden Grove Municipal Code to (1) prohibit enjoining the collection of a hotel visitor's tax, and (2) require that a hotel operator remit to the City the amount of a Hotel Visitor's Tax Assessment prior to pursuing judicial review of the assessment.

THE CITY COUNCIL OF THE CITY OF GARDEN GROVE DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Section 3.12.145 shall be added to Chapter 12 of Title 3 of the Garden Grove Municipal Code to read as follows:

"Section 3.12.145: 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 City or an officer thereof, to prevent or enjoin the collection of taxes sought to be collected pursuant to this Chapter and payment of all tax, interest, and penalties shall be required as a condition precedent to seeking judicial review of any tax liability."

Section 2. If any section, subsection, subdivision, sentence, clause, phrase, word, or portion of this Ordinance is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that it would have adopted this Ordinance and each section, subsection, subdivision, sentence, clause, phrase, word, or portion thereof, irrespective of the fact that any one or more sections, subsections, subdivisions, sentences, clauses, phrases, words, or portions thereof be declared invalid or unconstitutional.

The foregoing Ordinance was passed by the City Council of the City of Garden Grove on the ____ day of _____.

ATTEST:

MAYOR

CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, KATHLEEN BAILOR, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Ordinance was introduced and presented on July 28, 2009, with a vote as follows:

AYES: COUNCIL MEMBERS: (5) BROADWATER, DO, JONES, NGUYEN, DALTON
NOES: COUNCIL MEMBERS: (0) NONE
ABSENT: COUNCIL MEMBERS: (0) NONE