



KAREN BASS  
MAYOR

**EMERGENCY EXECUTIVE ORDER NO. 3**  
***Return and Rebuild***

Issue Date: January 24, 2025

**Subject: Providing Tax Relief for People and Businesses Directly Impacted by Wildfires**

**INTRODUCTION**

The firestorms that ignited on January 7, 2025 have destroyed thousands of homes. As of January 24, 2025, fires across our region and the high winds and dry conditions that fuel them continue to threaten property and lives. This emergency executive order provides economic relief to people and businesses directly impacted by the fires.

This order directs the Office of Finance to present a draft ordinance that will provide relief from the payment of the City's gross receipts tax for businesses that have been directly impacted by the wildfires. Additionally, this order directs the Office of Finance to report on providing relief from the City's Transient Occupancy (Hotel) Tax for fire-displaced victims.

To ensure that the City's economic vitality can be preserved and that impacted people and businesses in the City of Los Angeles' fire-devastated communities are able to recover, pursuant to City Charter Section 231, subsection (i), and under the provisions of the Los Angeles Administrative Code Section 8.29 that authorize me to promulgate, issue and enforce emergency rules, regulations, orders, and directives, I hereby declare the following order to be necessary for the protection of life and property and I hereby order, effective immediately that:

- A. Providing Business Tax Relief:** The Office of Finance, in consultation with the City Attorney, is directed to present a draft ordinance to provide relief from payment of the gross receipts tax for the 2025 tax year for businesses within the City of Los Angeles that have been destroyed by the wildfires, or that have been impacted for 60 or more consecutive days as a result of the fires, and that ordinance should be produced with an urgency clause to take effect upon its publication. The Office of Finance is further directed to provide the draft ordinance to the City Council by January 25, 2025 for its consideration. If the ordinance is enacted, the Office of Finance is directed to conduct outreach to notify businesses about the relief program.

**B. Providing Transient Occupancy (Hotel) Tax Relief:** The Office of Finance is directed to report back on providing relief from the Transient Occupancy Tax for any person staying in a hotel for the period between January 7, 2025 and April 6, 2025 because their primary residence was damaged or destroyed in the fire and the cost of their stay at the hotel is not reimbursable.

Executed this 24<sup>th</sup> day of January, 2025



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KAREN BASS  
Mayor