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Gonzalez v. City of Norwalk

Court of Appeal, Second District, Division 3, California - December 4, 2017 - Cal.Rptr.3d - 2017 WL 5988844 - 17 Cal. Daily Op. Serv. 11, 577

City residents brought declaratory judgment action against city challenging ordinance deleting exemption to telephone user tax for cellular telephone services.

The Superior Court sustained city's demurrer and dismissed action. Residents appealed.

The Court of Appeal held that change in interpretation of federal utility tax statute, to exempt certain cellular telephone plans from user tax, did not retroactively change meaning of municipal code provision imposing particular percent tax on all telephone service billed to city residents but incorporating federal exemption statute, and therefore subsequent ordinance's elimination of municipal code's reference to federal statute did not constitute an imposition, extension, or increase of taxes and thus did not require voter approval.

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