Income Tax Problems?
FIGURED ACCURATELY
MAXIMUM DEDUCTIONS
Since 1949
George E. Betz
PUBLIC ACCOUNTANT
1905 S. Catalina Ave.
FR 5-8422 Hollywood Riviera

Obituaries

Frieda F. Bracken

Funeral services will be held at 11 a.m. today at the Grace Chapel, Inglewood Park Cemetery, for Mrs. Frieda Frances Bracken, 66, of 1420 W. 227th St., who died in San Pedro, Monday.

A native of Germany, Mrs. Bracken had lived here for the past six years. She leaves her husband, Theodore Bracken, of the home address; a daughter, Mrs. Ruth Schramm; and a son, Henry Anson Wylde. Four sisters also surviving are Mrs. Agnes Hertel of Los Angeles, Mrs. Edna Geisler of St. Louis, Mrs. Elizabeth Saunders of Illinois, and Mrs. Emma Löhrer of Pennsylvania.

Today's services will be conducted by Rev. Bruce Flora, pastor of the Imperial Heights Community Church of the Brethren. Halverson-Leavell Mortuary is handling arrangements.

Interment will be in Inglewood Park Cemtery.

Sgt. Owen Moan Now in Korea

Sgt. Owen F. Moan, son of Mrs. Rose Sellers, 17019 Yukon Ave., recently arrived in Korea, and is now a member of the 7th Infantry Division.

Moan, a personnel management specialist in the 2d Battalion's Headquarters Company of the division's 32d Infantry Regiment, entered the Army in 1942. He was last stationed at Fort Ord, Calif.

(Political Advertisement)

ELECT

BEVERLY B. SMITH

Torrance City Council

Election Tuesday April 10

6 Years President of Planning Commission
Resident of Torrance 38 Years

EXPERIENCE ★ ABILITY ★ HONESTY

FISHERMAN'S
HAVEN
Cordially Invites You to Attend Our
SOCIAL HOUR
MONDAY THRU SATURDAY
12 NOON 'TIL 7 P.M.
35c ALL COCKTAILS 35c
ASK FOR YOUR FAVORITE
DANCING KING BENNY TRIO DANCING
Wednesday Thru Sunday
Southwest Pier — Fishermen's Wharf — Redondo Beach

Ford offers you 225 h.p.

For Top Performance in your kind of driving!

Come in and we'll prove that you get more GO for your dough in a ***Ford V-8***

You get horsepower that makes *horse sense* in Ford's new 225-h.p. V-8. The purpose of this new horsepower is more *torque* . . . more rotating power to turn the wheels of your car. With more torque you get greater response—quicker getaway, swifter passing power. You'll find it the silkiest, quietest, thrillingest engine you ever commanded. You get top performance for *your* kind of driving!

This new 225-h.p. Thunderbird V-8 engine has a displacement of 312 cu. in.—which makes it the *biggest* engine by far in the low-price field. And it is available in all Fordomatic Fairlanes and Station Wagons, at slight extra cost.

Equally important, these new 225-h.p. engines are rolling off of Ford's production line *now*. So plan to see your Ford Dealer soon. He'll be glad to show you why you get more GO for your dough in a Ford V-8!

OSCAR MAPLES INC.
YOUR FORD DEALER
1420 CABRILLO AVE. FAirfax 8-5014
TV at its Best! Don't Miss 'Ford Theatre' KRCA (4), Thursday, 9:30 p.m.

Public Notice

TORRANCE HERALD—524
ORDINANCE NO. 797

AN ORDINANCE OF THE CITY OF TORRANCE IMPOSING A CITY SALES AND USE TAX; PROVIDING FOR THE PERFORMANCE BY THE STATE BOARD OF EQUALIZATION OF ALL FUNCTIONS INCIDENT TO THE ADMINISTRATION, OPERATION AND COLLECTION OF THE SALES AND USE TAX HEREBY IMPOSED; SUSPENDING THE PROVISIONS OF ARTICLE II OF CHAPTER 16 OF "THE CODE OF THE CITY OF TORRANCE, 1954" AND ORDINANCE NUMBERS 753, 754 AND 773 DURING SUCH TIME AS THIS ORDINANCE IS OPERATIVE; AND PROVIDING PENALTIES FOR VIOLATIONS THEREOF.

The City Council of the City of Torrance does ordain as follows:

SECTION 1. SHORT TITLE.

This ordinance shall be known as the Uniform Local Sales and Use Tax Ordinance of the City of Torrance.

SECTION 2. PURPOSE.

The Unity Council of the City of Torrance hereby declares that this ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

(a) To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California;

(b) To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the said Revenue and Taxation Code;

(c) To adopt a sales and use tax ordinance which imposes a one percent (1%) tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practical to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;

(d) To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, minimize the cost of collecting city sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance;

(e) To adopt a sales and use tax ordinance which can be administered in a manner that will exclude the receipts of particular sales from the measure of the sales tax imposed by this City which have been included in the measure of the sales tax imposed by any other city and county, county other than the county in which this city is located, or city in this State, and avoid imposing a use tax on the storage, use or other consumption of tangible personal property in this City when the gross receipts from the sale of, or the use of, that property has been subject to a sales or use tax by any other city and county, county other than the county in which this city is located, or city in this State, pursuant to a sales and use tax ordinance enacted under the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code.

SECTION 3. OPERATIVE DATE. CONTRACT WITH STATE.

This ordinance shall become operative on April 1, 1956, and prior thereto this City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax ordinance; provided, that if this City shall not have contracted with the said State Board of Equalization, as above set forth, prior to April 1, 1956, this ordinance shall not be operative until the first day of the first calendar quarter following the execution of such a contract by the City and by the State Board of Equalization, provided further that this ordinance shall not become operative prior to the operative date of the Uniform Local Sales and Use Tax Ordinance of the County of Los Angeles.

SECTION 4. SALES TAX.

(a) (1) For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the city at the rate of one percent (1%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the City of Torrance on, and after the operative date of this ordinance.

(2) For the purposes of this ordinance, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. Delivery charges shall be included in the gross receipts by which the tax is measured, regardless of the place to which delivery is made, when such charges are included in the measure of the sales or use tax imposed by the State of California. In the event a retailer has no permanent place of business in the State of California or has more than one place of business, the place or places at which retail sales are consummated shall be as determined under rules and regulations prescribed and adopted by the Board of Equalization.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1956, applicable to sales taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the City of Torrance shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the City of Torrance for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the State under the provisions of Part 1 of Division 2 of the said Revenue and Taxation Code, nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of that Code; and in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the said Revenue and Taxation Code as adopted.

(3) If a seller's permit has been issued to a retailer under Section 6067 of the said Revenue and Taxation Code, an additional seller's permit will not be required by reason of this section.

(4) There shall be excluded from the gross receipts by which the tax is measured:

(i) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(ii) Receipts from the sale of tangible personal property sold but which a sales or use tax has become due by reason of the same transaction to any other city and county, county other than the county in which this city is located, or city in this State under a sales or use tax ordinance enacted by that city and county, county other than the county in which this city is located, or city in this State in accordance with Part 1.5 of Division 2 of the said Revenue and Taxation Code.

(iii) Receipts from sales to operators of common carrier and waterborne vessels of property to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this City.

SECTION 5. USE TAX.

(a) An excise tax is hereby imposed on the storage, use or other consumption in the City of Torrance of tangible personal property purchased from any retailer on, and after the operative date of this ordinance, for storage, use or other consumption in this State at the rate of one percent (1%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to State sales or use tax regardless of the place to which delivery is made.

(b) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1956, applicable to use taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the City of Torrance shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the City of Torrance for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption remains subject to tax by the State under the said provisions of that Code; and in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the said Revenue and Taxation Code as adopted.

(3) There shall be exempt from the tax due under this section:

(i) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(ii) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales or use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the said Revenue and Taxation Code by any other city and county, county other than the county in which this city is located, or city in this State.

(iii) The storage or use of tangible personal property in the transportation or transmission of persons, property or communications, or in the generation, transmission or distribution of electricity or in the manufacture, transmission or distribution of gas in interstate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California.

(iv) The use or consumption of property purchased by operators of common carrier and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside the City.

SECTION 6. AMENDMENTS.

All amendments of the said Revenue and Taxation Code enacted subsequent to the effective date of this ordinance which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the said Revenue and Taxation Code shall automatically become a part of this ordinance.

SECTION 7. 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 State or this City, or against any officer of the State or this City, to prevent or enjoin the collection under this ordinance, or Part 1.5 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 8. EXISTING SALES AND USE TAX ORDINANCES SUSPENDED.

At the time this ordinance goes into operation, the provisions of Article II of Chapter 16 of "The Code of the City of Torrance, 1954" and Ordinance Nos. 753, 754 and 773 shall be suspended and shall not again be of any force or effect until and unless for any reason the State Board of Equalization ceases to perform the functions incident to the administration and operation of the sales and use tax hereby imposed; provided, however, that if for any reason it is determined that the City of Torrance is without power to adopt this ordinance or that the State Board of Equalization is without power to perform the functions incident to the administration and operation of the taxes imposed by this ordinance, the provisions of Article II of Chapter 16 of "The Code of the City of Torrance, 1954" and Ordinance Nos. 753, 754 and 773 shall not be deemed to have been suspended, but shall be deemed to have been in full force and effect at the rate of one percent (1%) continuously from and after April 1, 1956. Upon the ceasing of the State Board of Equalization to perform the functions incident to the administration and operation of the taxes imposed by this ordinance, the provisions of Article II of Chapter 16 of "The Code of the City of Torrance, 1954" and Ordinance Nos. 753, 754 and 773 shall again be in full force and effect at the rate of one percent (1%). Nothing in this ordinance shall be construed as relieving any person of the obligation to pay to the City of Torrance any sales or use tax accrued and owing by reason of the provisions of Article II of Chapter 16 of "The Code of the City of Torrance, 1954" and Ordinance Nos. 753, 754 and 773 in force and effect prior to and including March 31, 1956.

SECTION 9. PENALTIES.

Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than $500.00 or by imprisonment in the County Jail of the County of Los Angeles for a period of not more than six (6) months, or by both such fine and imprisonment.

SECTION 10. SEVERABILITY.

If any section, subsection, sentence, clause, phrase or portion of this ordinance, including but not limited to any exemption, 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 Council of the City of Torrance hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

SECTION 11. EFFECTIVE DATE.

This ordinance, inasmuch as it provides for a tax levy for the usual current expenses of the city, shall take effect immediately.

The City Clerk will certify to the passage and adoption of this ordinance and cause the same to be published once in the Torrance Herald, a semi-weekly newspaper published, printed and circulated in the City of Torrance, and said newspaper is hereby designated for that purpose.

Introduced and approved this 28th day of February, 1956.

Adopted and passed this 6th day of March, 1956.

ALBERT ISEN,
Mayor of the City of Torrance.

ATTEST:
A. H. BARTLETT,
City Clerk of the City of Torrance.

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES } ss
CITY OF TORRANCE

I, A. H. Bartlett, City Clerk of the City of Torrance, California, do hereby certify that the foregoing Ordinance was introduced and approved at a regular meeting of the City Council held on the 28th day of February, 1956, and adopted and passed at a regular meeting of said Council held on the 6th day of March, 1956, by the following roll call vote:

AYES: COUNCILMEN: Benstead, Blount, Drale, Schwab and Isen.
NOES: COUNCILMEN: None.
ABSENT: COUNCILMEN: None.

(Seal) A. H. BARTLETT,
City Clerk of the City of Torrance.

T-March 15, 1956.

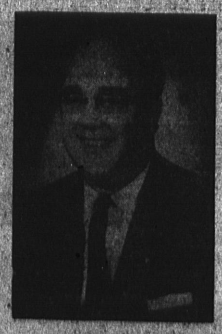
(Political Advertisement)

RE-ELECT

NICKOLAS O. DRALE

(INCUMBENT)

Torrance City Council



Election Tuesday April 10

• 8 YEARS AS CITY COUNCILMAN
• FORMER MAYOR

THERE IS NO SUBSTITUTE FOR EXPERIENCE