

**CITY OF LOS ANGELES  
OFFICE OF FINANCE  
TAX AND PERMIT DIVISION  
CITY CLERK'S RULING NO. 9 (NEW SERIES):  
NOTARIES PUBLIC**

Reference: Section 21.190 Los Angeles Municipal Code. Notaries Public who, for a fee or charge, perform notary services are subject to the tax imposed under Section 21.190. The measure of the tax shall include the total amount of the fees charged for such notary services. Where a Notary Public is also engaged in another business subject to tax under Section 21.190, such as Attorney, Public Stenographer, Real Estate Broker, etc., the total charges, fees, commissions or other compensation received from all such activities shall be included in the measure of the tax imposed under that section. In such cases, only one Registration Certificate is required. (Section 21.190(b)).

I, Walter C. Peterson, City Clerk of the City of Los Angeles, pursuant to authority granted me in Section 21.15(h) of the Los Angeles Municipal Code, as amended by Ordinance No. 115,044, do hereby` adopt and promulgate the foregoing rule and regulation as a restatement and continuation of Office of Finance's Ruling No. 9 adopted by me on January 4, 1954 and revised by me on July 19, 1956, pertaining to the collection of Los Angeles Business Taxes and the enforcement of Article 1, Chapter 2 of the Los Angeles Municipal Code.

s/ Walter C. Peterson

WALTER C. PETERSON, CITY CLERK

APPROVED:

ROGER ARNEBERGH, CITY ATTORNEY

By s/James A. Doherty

Assistant City Attorney

Date September 14, 1960