

Title 3

REVENUE AND FINANCE

Chapters:

- 3.04 Sales and Use Tax
- 3.08 Transfer of Tax Collection Duties to County
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Chapter 3.04

SALES AND USE TAX

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3.04.010 Short Title. The ordinance codified in this chapter shall be known as the Uniform Local Sales and Use Tax Ordinance. (Ord. 1973-1 §1,1973)

3.04.020 Rate. The rate of sales tax and use tax imposed by this chapter is one percent. (Ord. 1973-1 §2,1973)

3.04.030 Operative date. The ordinance codified in this chapter shall be operative on January 1, 1974. (Ord, 1973-1 §3, 1973)

3.04.040 Purpose. The city council declares that the ordinance codified in this chapter is adopted to achieve the following, among other, purposes, and directs that the provisions of this chapter 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;

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 Revenue and Taxation Code;

C. To adopt a sale and use tax ordinance which imposes a tax and provides a measure therefore that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable 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 state sales and use taxes;

D. To adopt a sale 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 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 the persons subject to taxation under the provisions of the ordinance codified in this chapter. (Ord. 1973-1 §4, 1973)

3.04.050 Contract with State. Prior to the operative date the 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 has not contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such case the operative date shall be the first day of the first calendar quarter following the execution of such contract rather than the first day of the first calendar quarter following the adoption of the ordinance codified in this chapter. (Ord. 1973-1 §5,1973)

3.04.060 Sales Tax. For the privilege of selling tangible personal property at retail a tax is imposed upon all retailers in the city at the rate stated in Section 3.04.020 of the gross receipts of the retailer from the sales of all tangible personal property sold at retail in this city on and after the operative date. (Ord. 1973-1 §6, 1973)

3.04.070 Place of sale. For the purposes of this chapter, all retail sales are 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. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Ord. 1973-1 §7, 1973)

3.04.080 Use tax. An excise tax is imposed on the storage, use or other consumption in this city of tangible personal property purchased from any retailer on or after the operative date for storage, use or other consumption in this city at the rate stated in Section 3.04.020 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. (Ord. 1973-1 §8,1973)

3.04.090 Adoption of provisions of state law. Except as otherwise provided in this chapter and except insofar as they are inconsistent with provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of the Revenue and Taxation Code are adopted and made a part of this chapter as though fully set forth herein. (Ord. 1973-1 §9, 1973)

3.04.100 Limitations on adoption of state law. In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the State of California is named or referred to as the taxing agency, the name of this city shall be substituted therefore. The substitution, however, shall not be made when the word "State" is used as part of the title of the State Controller, the State treasurer, the State Board of Control, the State Board of Equalization, the State Treasury, or the Constitution of the State of California; the substitution shall not be made 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 chapter; the substitution shall not be 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 sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain sales, storage, use or consumption of tangible personal property which would not be subject to tax by the state under provisions of that code; the substitution shall not be made in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code; and the substitution shall not be made for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 or in the definition of that phrase in Section 6203. (Ord. 1973-1 §10,1973)

3.04.110 Permit not required. If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by this chapter. (Ord. 1973-1 §11,1973)

3.04.120 Exclusions and exemptions.

A. The amount subject to tax shall not include any sales or use tax imposed by the state of California upon a retailer or consumer.

B. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city, in this state shall be exempt from tax due under this chapter.

C. There are exempted from the computation of the amount of the sales tax, the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

D. In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of the state, the United States, or any foreign government is exempt from the use tax. (Ord. 50-1983 §1,1983; Ord. 1973-1 §13,1973)

3.04.130 Exclusions and exemptions.

A. The amount subject to tax shall not include any sales or use tax imposed by the State of California upon a retailer or consumer.

B. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city, in this state shall be exempt from the tax due under this chapter.

C. There are exempted from the computation of the amount of sales tax the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

D. The storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes is exempted from the use tax.

E. There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

F. In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of the state, the United States, or any foreign government is exempted from the use tax. (Ord. 50-1983 §2,1983; Ord. 1973-1 S13,1973)

3.04.140 Operative dates of Sections 3.04.120 and 3.04.130.

A. Section 3.04.120 shall be operative January 1, 1984.

B. Section 3.04.130 shall be operative on the operative date of any act of the Legislature of the state which amends Section 7202 of the Revenue and Taxation Code or which repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same or substantially the same, language as that existing in subdivisions (i) (7) and (i) (8) of Section 7202 of the Revenue and Taxation Code as those subdivisions read on October 1, 1983. (Ord. 50-1983 §3,4,1983; Ord. 1973-1 §14, 1973)

3.04.150 Amendments. All subsequent amendments of the Revenue and Taxation Code which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become part of the ordinance codified in this chapter. (Ord. 1973-1 §15, 1973)

3.04.160 Enjoining collection forbidden. No injunction or writ of mandate or other legal action or equitable process shall issue 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 chapter, 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. (Ord. 1973-1 §16, 1973)

3.04.170 Violation-- Penalty. Any person violating any of the provisions of this chapter shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months, or by both such fine and imprisonment. (Ord. 1973-1 §17,1973)

Chapter 3.08

TRANSFER OF TAX COLLECTION DUTIES TO COUNTY

Sections:

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|-----------------|----------------------------|
| <u>3.08.010</u> | <u>Definitions.</u> |
| <u>3.08.020</u> | <u>Transfer of duties.</u> |

3.08.010 Definitions. The following words and expressions when used in the ordinance codified in this chapter shall for the purpose of this chapter have the meanings respectively ascribed to them as follows:

A. "City" means the city of Fort Jones, a municipal corporation, situated in the county of Siskiyou, state of California.

B. "County" means the county of Siskiyou, state of California, a political subdivision of the state. (Ord. 1962-1 §1,1962)

3.08.020 Transfer of duties. The assessment and tax collection duties, and the collection of assessments levied for municipal improvements, now performed by the assessor and tax collector of the city, are transferred to the assessor and tax collector of the county for the purpose of assessment and collection of and for as valorem property taxes that become a lien after the effective date of the ordinance codified in this chapter, and the collection of assessments for municipal improvements becoming due and payable on or after July 1, 1962. (Ord. 1962-1 §2,1962) thereto by Chapter 642, Statutes of 1935, there is created in the city treasury a special fund to be known as the special gas tax street improvement fund. (Ord. 19 §1,1958)

3.12.020 State moneys to be paid into fund. All moneys received by the city from the state of California under the provisions of the Streets and Highways Code for the acquisition of real property or interests therein for, or the construction, maintenance or improvement of streets or highways other than state highways shall be paid into the special gas street improvement fund. (Ord. 19 §2, 1958)

3.12.030 Expenditure of funds. All moneys in the special gas tax street improvement fund shall be expended exclusively for the purposes authorized by, and subject to all of the provisions of Article 5, Chapter 1, Division 1 of the Streets and Highways Code. (Ord. 19 §3,1958)

Chapter 3.12

SPECIAL GAS TAX STREET IMPROVEMENT FUND

Sections:

- 3.12.010 Fund created.
- 3.12.020 State moneys to be paid into fund.
- 3.012.030 Expenditure of funds.

3.12.010 Fund created. To comply with the provisions of Article 5 of Chapter 1 of Division 1 of the Streets and Highways Code, with particular reference to the amendments made