

AN ORDINANCE IMPOSING A SALES AND USE TAX TO BE
ADMINISTERED BY THE STATE BOARD OF EQUALIZATION
AND PROVIDING PENALTIES FOR VIOLATIONS

The City Council of the City of American Canyon

does ordain as follows:

Section 1. SHORT TITLE. This ordinance shall be known as the Uniform Local Sales and Use Tax Ordinance.

Section 2. RATE. The rate of sales tax and use tax imposed by this ordinance shall be one (1) percent.

Section 3. OPERATIVE DATE. "Operative date" means the first day of the first calendar quarter following the adoption of this ordinance.

Section 4. PURPOSE. The City Council 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;

(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 sales and use tax ordinance which imposes a 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 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 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

1 Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of
2 collecting city sales and use taxes and at the same time minimize the burden of
3 record keeping upon persons subject to taxation under the provisions of this
4 ordinance.

5 Section 5. CONTRACT WITH STATE. Prior to the operative date this city shall con-
6 tract with the State Board of Equalization to perform all functions incident to the administration
7 and operation of this sales and use tax ordinance; provided, that if this city shall not have
8 contracted with the State Board of Equalization prior to the operative date, it shall nevertheless
9 so contract and in such a case the operative date shall be the first day of the first calendar
10 quarter following the execution of such a contract rather than the first day of the first calendar
11 quarter following the adoption of this ordinance.

12 Section 6. SALES TAX. For the privilege of selling tangible personal property at retail
13 a tax is hereby imposed upon all retailers in the city at the rate stated in Section 2 of the gross
14 receipts of the retailer from the sale of all tangible personal property sold at retail in this city
15 on and after the operative date.

16 Section 7. PLACE OF SALE. For the purposes of this ordinance, all retail sales are
17 consummated at the place of business of the retailer unless the tangible personal property sold
18 is delivered by the retailer or his agent to an out-of-State destination or to a common carrier for
19 delivery to an out-of-State destination. The gross receipts from such sales shall include de-
20 livery charges, when such charges are subject to the State sales and use tax, regardless of the
21 place to which delivery is made. In the event a retailer has no permanent place of business in
22 the State or has more than one place of business, the place or places at which the retail sales
23 are consummated shall be determined under rules and regulations to be prescribed and adopted
24 by the State Board of Equalization.

25 Section 8. USE TAX. An excise tax is hereby imposed on the storage, use or other
26 consumption in this city of tangible personal property purchased from any retailer on and after
27 the operative date for storage, use or other consumption in this city at the rate stated in Section
28 2 of the sales price of the property. The sales price shall include delivery charges when such
29 charges are subject to State sales or use tax regardless of the place to which delivery is made.

30 Section 9. ADOPTION OF PROVISIONS OF STATE LAW. Except as otherwise provided
31 in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.5 of

1 Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of
2 the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though
3 fully set forth herein.

4 Section 10. LIMITATIONS ON ADOPTION OF STATE LAW. In adopting the provisions
5 of Part 1 of Division 2 of the Revenue and Taxation Code, wherever the State of California is
6 named or referred to as the taxing agency, the name of this City shall be substituted therefor.
7 The substitution, however, shall not be made when the word "State" is used as part of the title
8 of the State Controller, the State Treasurer, the State Board of Control, the State Board of
9 Equalization, the State Treasury, or the Constitution of the State of California; the substitution
10 shall not be made when the result of that substitution would require action to be taken by or
11 against the City or any agency thereof rather than by or against the State Board of Equalization,
12 in performing the functions incident to the administration or operation of this ordinance; the
13 substitution shall not be made in those sections, including, but not necessarily limited to,
14 sections referring to the exterior boundaries of the State of California, where the result of the
15 substitution would be to provide an exemption from this tax with respect to certain sales,
16 storage, use or other consumption of tangible personal property which would not otherwise be
17 exempt from this tax while such sales, storage, use or other consumption remain subject to tax
18 by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or
19 to impose this tax with respect to certain sales, storage, use or other consumption of tangible
20 personal property which would not be subject to tax by the State under the said provisions of
21 that Code; the substitution shall not be made in Sections 6701, 6702 (except in the last sentence
22 thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code; and the substitution
23 shall not be made for the word "State" in the phrase "retailer engaged in business in this State"
24 in Section 6203 or in the definition of that phrase in Section 6203.

25 Section 11. PERMIT NOT REQUIRED. If a seller's permit has been issued to a retailer
26 under Section 6068 of the Revenue and Taxation Code, an additional seller's permit shall not
27 be required by this ordinance.

28 Section 12. EXCLUSIONS. There shall be excluded from the measure of tax:
29 (a) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.
30 (b) The storage, use or other consumption of tangible personal property,
31

1 the gross receipts from the sale of which has been subject to sales tax under a
2 sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2
3 of the Revenue and Taxation Code by any city and county, county, or city in this
4 State.

5 (c) The gross receipts from sales to, and the storage, use or other con-
6 sumption of property purchased by, operators of common carrier and waterborne
7 vessels to be used or consumed in the operation of such common carriers or
8 waterborne vessels principally outside this city.

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

14 Section 13. AMENDMENTS. All subsequent amendments of the Revenue and
15 Taxation Code which relate to the sales and use tax and which are not inconsistent with Part 1.5
16 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this
17 ordinance.

18 Section 14. ENJOINING COLLECTION FORBIDDEN. No injunction or writ of mandate
19 or other legal or equitable process shall issue in any suit, action or proceeding in any court
20 against the State or this City, or against any officer of the State or this City, to prevent or en-
21 join the collection under this ordinance, or Part 1.5 of Division 2 of the Revenue and Taxation
22 Code, of any tax or any amount of tax required to be collected.

23 Section 15. PENALTIES. Any person violating any of the provisions of this ordinance
24 shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a
25 fine of not more than \$500.00 or by imprisonment for a period of not more than six months, or by
26 both such fine and imprisonment.

27 Section 16. SEVERABILITY. If any provision of this ordinance or the application there-
28 of to any person or circumstance is held invalid, the remainder of the ordinance and the applica-
29 tion of such provision to other persons or circumstances shall not be affected thereby.

30 Section 17. EFFECTIVE DATE. This ordinance relates to taxes for the usual and
31 current expenses of the city and shall take effect immediately.

I, Stephen J. Kimbrough, City Clerk of the City of American Canyon, California, hereby certify that the foregoing ordinance was introduced and adopted as an urgency ordinance at a meeting of the City Council on the 15th day of January, 1992, by the following vote, to wit:

Ayes: Anderson Bennett Winters Mahoney Orlando

Noes: None

Absent: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of American Canyon, California, this 15th day of January, 1992.

(SEAL)

Stephen J. Kimbrough
City Clerk of the City of American Canyon

FORM	POLICY	BUDGET	
Department of General Services			
APPROVED			
JAN 14 1992			
BY	Original Signed by Charles O. Thrasher		
Chief Counsel			

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(c) To adopt a sales and use tax ordinance which imposes a 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 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 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

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13 substitution shall not be made in those sections, including, but not necessarily limited to,
14 sections referring to the exterior boundaries of the State of California, where the result of the
15 substitution would be to provide an exemption from this tax with respect to certain sales,
16 storage, use or other consumption of tangible personal property which would not otherwise be
17 exempt from this tax while such sales, storage, use or other consumption remain subject to tax
18 by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or
19 to impose this tax with respect to certain sales, storage, use or other consumption of tangible
20 personal property which would not be subject to tax by the State under the said provisions of
21 that Code; the substitution shall not be made in Sections 6701, 6702 (except in the last sentence
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31 (b) The storage, use or other consumption of tangible personal property,

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2 sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2
3 of the Revenue and Taxation Code by any city and county, county, or city in this
4 State.

5 (c) The gross receipts from sales to, and the storage, use or other con-
6 sumption of property purchased by, operators of common carrier and waterborne
7 vessels to be used or consumed in the operation of such common carriers or
8 waterborne vessels principally outside this city.

9 (d) The storage or use of tangible personal property in the transportation
10 or transmission of persons, property or communications, or in the generation,
11 transmission or distribution of electricity or in the manufacture, transmission or
12 distribution of gas in intrastate, interstate or foreign commerce by public utilities
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22 Code, of any tax or any amount of tax required to be collected.

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28 of to any person or circumstance is held invalid, the remainder of the ordinance and the applica-
29 tion of such provision to other persons or circumstances shall not be affected thereby.

30 Section 17. EFFECTIVE DATE. This ordinance relates to taxes for the usual and
31 current expenses of the city and shall take effect immediately.

The foregoing ordinance was introduced, approved and adopted at a meeting of the City Council held on January 1, 1992, by the following vote:

Ayes: Councilmembers Anderson, Bennett, Winters, Mayor Pro tem Mahanay, Winters, Mayor Orlando

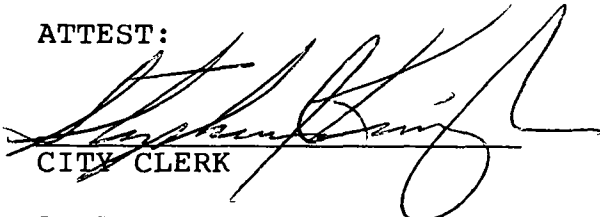
Noes: None

Abstain: None

Absent: None


MAYOR TOM ORLANDO

ATTEST:


CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

APPROVED AS TO CONTENT:


CITY MANAGER