

ORDINANCE NO. 11148  
(New Series)

OCT 25 1973

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 2,  
OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING  
SECTION 32.52.4, AND BY ADDING SECTIONS  
32.52.6, 32.53.4 AND 32.60, RELATING TO  
UNIFORM LOCAL SALES TAX AND USE TAX.

BE IT ORDAINED, by the Council of The City of San  
Diego, as follows:

Section 1. That Chapter III, Article 2, of the San  
Diego Municipal Code be and it is hereby amended by amending  
Section 32.52.4, to read as follows:

SEC. 32.52.4 SALES TAX - ONLY ONE SELLER'S  
PERMIT REQUIRED

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 shall not be required by reason of this  
section.

Section 2. That Chapter III, Article 2 of the San  
Diego Municipal Code be and it is hereby amended by adding  
Sections 32.52.6, 32.53.4 and 32.60, to read as follows:

SEC. 32.52.6 SALES TAX - EXCLUSIONS FROM  
GROSS RECEIPTS

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

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

(b) 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.

(c) 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.

SEC. 32.53.4 USE TAX - EXCLUSIONS FROM TAXES DUE

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

(a) The amount of 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

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from the sale of which has been subject to sales 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.

(c) 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.

(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 this state, the United States, or any foreign government.

SEC. 32.60      APPLICATION OF PROVISIONS RELATING  
                    TO EXCLUSIONS AND EXEMPTIONS

(a) Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code shall become operative on January 1st of the year following the year in which

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the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 32.52.5 and 32.53.3 of the San Diego Municipal Code shall become inoperative.

*ln*

(b) In the event that Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code become operative and the State Board of Equalization subsequently adopts <sup>an</sup> ~~the~~ assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Sections 32.52.5 and 32.53.3 of the San Diego Municipal Code shall become operative on the first day of the month following the month in which such higher ratio is adopted, at which time Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code shall become inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 32.52.6 and 32.53.4 shall again become operative and

Sections 32.52.5 and 32.53.3 shall become  
inoperative.

Section 3. This ordinance shall take effect and be in  
force on January 1, 1974.

APPROVED: JOHN W. WITT, City Attorney

By John W. Wood  
John W. Wood, Deputy

rp/10-2-73

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Passed and adopted by the Council of The City of San Diego on \_\_\_\_\_  
by the following vote:

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1973 OCT -3 PM 2:28

SAN DIEGO, CALIF.

Councilmen	Yeas	Nays	Excused	Absent
Gil Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maureen F. O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Henry L. Landt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leon L. Williams	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Floyd L. Morrow	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Martinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Allen Hitch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jim Bates	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Pete Wilson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

PETE WILSON

Mayor of The City of San Diego, California.

EDWARD NIELSEN

City Clerk of The City of San Diego, California.

(Seal)

By Helena J. Angrum, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on

OCT 11 1973

OCT 25 1973

\_\_\_\_\_ , and on \_\_\_\_\_

~~I FURTHER CERTIFY that said ordinance was read in full prior to its final passage.~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

EDWARD NIELSEN

City Clerk of The City of San Diego, California.

(Seal)

By Helena J. Angrum, Deputy.

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MAY 2 1978

Office of the City Clerk, San Diego, California

Ordinance  
Number

11148

Adopted

OCT 25 1973

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1973 NOV 23 AM 11:58  
SAN DIEGO, CALIF. <sup>LB</sup>

ATTORNEY (S)

CITY OF SAN DIEGO,  
202 "C" Street, 12th Floor,  
San Diego, California

**CERTIFICATE OF PUBLICATION**

No.

\_\_\_\_\_  
IN THE MATTER OF  
  
UNIFORM LOCAL SALES TAX AND USE TAX  
  
\_\_\_\_\_

NOV 23 1973 <sup>LB</sup>

I, Patricia M. Applestill hereby certify that San Diego Daily Transcript is a daily newspaper of general circulation within the provisions of the Government Code of the State of California, printed and published in the City of San Diego, County of San Diego, State of California; that I am the principal clerk of said newspaper; that the

ORDINANCE NO. 11148 (NEW SERIES)

is a true and correct copy of which this certificate is annexed and was published in said newspaper on

November 2, 1973

I certify under penalty of perjury that the foregoing is true and correct, at San Diego, California, on

November 20, 1973

*Patricia M. Applestill*  
\_\_\_\_\_  
(Signature)

8 1/2" @ \$4.42 #37.57 lb

(New Series)

**AN ORDINANCE AMENDING CHAPTER III, ARTICLE 2, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 32.52.4, AND BY ADDING SECTIONS 32.52.6, 32.53.4 AND 32.60, RELATING TO UNIFORM LOCAL SALES TAX AND USE TAX.**

BE IT ORDAINED, by the Council of The City of San Diego, as follows:

Section 1. That Chapter III, Article 2, of the San Diego Municipal Code be and it is hereby amended by amending Section 32.52.4, to read as follows:

**SEC. 32.52.4 SALES TAX—ONLY ONE SELLER'S PERMIT REQUIRED**

If a seller's permit has been issued to a retailer under Section 6667 of the said Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

Section 2. That Chapter III, Article 2 of the San Diego Municipal Code be and it is hereby amended by adding Sections 32.52.6, 32.53.4 and 32.60, to read as follows:

**SEC. 32.52.6 SALES TAX—EXCLUSIONS FROM GROSS RECEIPTS**

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

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

(b) 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.

(c) 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.

**SEC. 32.53.4 USE TAX—EXCLUSIONS FROM TAXES DUE**

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

(a) The amount of 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 has been subject to sales 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.

(c) 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.

(d) In addition to the exemptions provided in Sections 6966 and 6966.1 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 this state, the United States, or any foreign government.

**SEC. 32.60 APPLICATION OF PROVISIONS RELATING TO EXCLUSIONS AND EXEMPTIONS**

(a) Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 32.52.5 and 32.53.3 of the San Diego Municipal Code shall become inoperative.

(b) In the event that Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code become operative and the State Board of Equalization subsequently adopts an assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Sections 32.52.5 and 32.53.3 of the San Diego Municipal Code shall become operative on the first day of the month following the month in which such higher ratio is adopted, at which time Sections 32.52.6 and 32.53.4 of the San Diego Municipal Code shall become inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 32.52.6 and 32.53.4 shall again become operative and Sections 32.52.5 and 32.53.3 shall become inoperative.

Section 3. This ordinance shall take effect and be in force on January 1, 1974.

Introduced on October 11, 1973.  
Passed and adopted by the Council of The City of San Diego on October 25, 1973.

**AUTHENTICATED BY:**  
PETE WILSON,  
Mayor of The City of San Diego, California.  
EDWARD NIELSEN,  
City Clerk of The City of San Diego, California.  
By HELENA J. INGRUM, Deputy.

(SEAL) \_\_\_\_\_  
Published November 1, 1973. LS 1153