

(O-85-160)

ORDINANCE NUMBER O- 16404 (NEW SERIES)

ADOPTED ON APR 22 1985

AN ORDINANCE AMENDING CHAPTER III,
ARTICLE 5, DIVISION 1, OF THE SAN DIEGO
MUNICIPAL CODE BY AMENDING SECTIONS
35.0104 AND 35.0107 RELATING TO
EXEMPTIONS AND REPORTS CONCERNING THE
TRANSIENT OCCUPANCY TAX.

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

Section 1. That Chapter III, Article 5, Division 1, of the San Diego Municipal Code be and the same is hereby amended by amending sections 35.0104 and 35.0107 to read as follows:

SEC. 35.0104 EXEMPTIONS

No tax shall be imposed where the rent is at the rate of eight dollars (\$8.00) a day or less. The exemption in this section applies only to a single individual occupying a single room or where the total rent charged for a room is eight dollars (\$8.00) a day or less or where the accommodations rented are in a dormitory and the rent for each transient is eight dollars (\$8.00) a day or less.

SEC. 35.0107 REMITTING AND REPORTING

All operators shall remit monthly the full amount of taxes collected with the appropriate return form available from the City Treasurer.

Returns and taxes remitted monthly and actually received by the City Treasurer on or before the last day of the

following month shall be deemed timely filed and remitted; otherwise, the taxes are delinquent and subject to the penalties imposed by Section 35.0108.

Returns may be made on a calendar month basis or a reporting basis other than a calendar month reporting period. An operator that desires to utilize a reporting period other than a calendar month reporting period must request and obtain written approval from the City Treasurer prior to the implementation of such reporting plan. Unless such approval is given, operators shall report on a calendar month basis.

(a) Calendar Month. Each operator reporting on a calendar month basis shall, on or before the last day of the month, make a return to the City Treasurer, on forms available, of the total taxable rents charged and the amount of tax collected for the month and the balance of the tax due. At the time the return is filed, the full amount of the balance of the tax due shall be remitted to the City Treasurer.

(b) Other Approved Reporting Periods. Each operator reporting on an approved basis other than a calendar month basis shall, on or before the same day of the next month following the close of such reporting period, or on the last day of the next month if no corresponding day exists, make a return to the City Treasurer, on forms available, of the total taxable rents charged and the amount of tax collected for the month and the balance of the tax due. At the time

the return is filed, the full amount of the balance of the tax due shall be remitted to the City Treasurer.

(c) Cessation of Business. Each operator, upon cessation of business for any reason, shall, on or before the same day of the next month following the cessation of business, or on the last day of the month if no corresponding day exists, make a return to the City Treasurer, on forms available, of the total taxable rents charged, the amount of tax collected for the reporting period, remittances made, if any, and the balance of the tax due. At the time the return is filed, the full amount of the balance of the tax due, if any, shall be remitted to the City Treasurer. Returns filed and taxes remitted and actually received by the City Treasurer on or before the same day of the next month following the cessation of business, or on the last day of the next month if no corresponding day exists, shall be deemed timely filed and remitted; otherwise, the taxes are delinquent and subject to the penalties imposed by Section 35.0108.

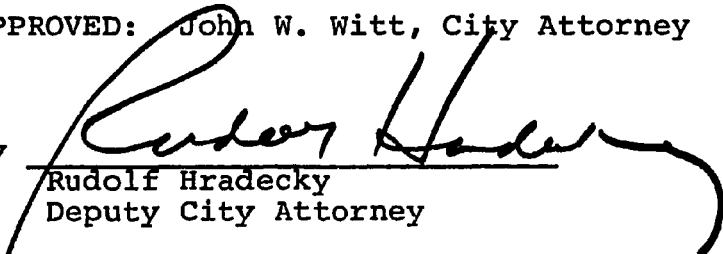
(d) Timely Returns. Returns filed and taxes remitted by mail shall be deemed timely filed only if the envelope or similar container enclosing the returns and taxes is addressed to the City Treasurer, has sufficient postage and bears a United States postmark or a postage meter imprint prior to midnight on the last day for reporting and remitting without penalty. If such envelope or other container bears a postage meter imprint as well as a United States Post Office

cancellation mark, the latter shall govern in determining whether the filing and remittance are timely. The City Treasurer may establish shorter reporting periods for any certificate holder if he deems it necessary in order to ensure collection of the tax and he may require further information in the return. All taxes collected by operator pursuant to this Article shall be held in trust for the account of the City until payment thereof is made to the City Treasurer. All returns and payments submitted by each operator shall be treated as confidential by the City Treasurer and shall not be released except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of California, the County of San Diego, or The City of San Diego for official use only.

Section 2. This ordinance shall take effect and be in force on and after July 1, 1985.

APPROVED: John W. Witt, City Attorney

By


Rudolf Hradecky
Deputy City Attorney

RH:sam:160.1
3/25/85
Or.Dept:Mayor/Rules
O-85-160
Form=o.none

51

APR 22 1985

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

| Councilmen | Yeas | Nays | Not Present | Ineligible |
|-----------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------|
| Bill Mitchell | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Bill Cleator | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Gloria McColl | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| William Jones | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Ed Struiksmas | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Mike Gotch | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Dick Murphy | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Uvaldo Martinez | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Mayor Roger Hedgecock | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

AUTHENTICATED BY:

ROGER HEDGECOCK

Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

(Seal)

By June A. Blackwell, 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

APR 8 1985

APR 22 1985

_____ , 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.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

(Seal)

By June A. Blackwell, Deputy.

Office of the City Clerk, San Diego, California

Ordinance Number 0-16404 Adopted APR 22 1985

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE

1985 MAY -8 AM 9:28

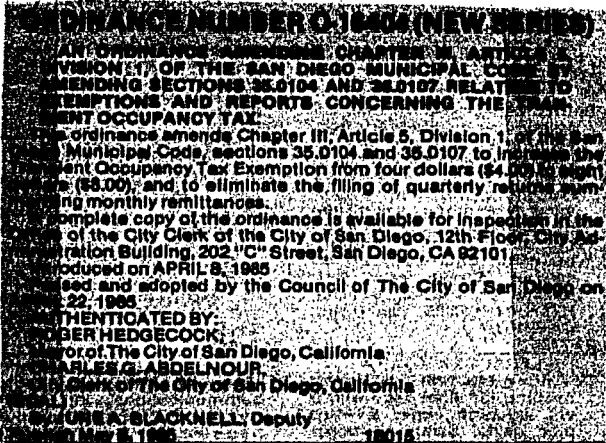
SAN DIEGO, CALIF.

THE CITY OF SAN DIEGO
202 C Street, 12th Fl.
San Diego, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 5, DIVISION 1, OF
THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 35.0104 AND
35.0107 RELATING TO EXEMPTIONS AND REPORTS CONCERNING THE
TRANSIENT OCCUPANCY TAX.



I, Michael L. Ungashick, am a citizen
of the United States and a resident of the County aforesaid; I am over the
age of eighteen years, and not a party to or interested in the above-entitled
matter. I am the principal clerk of the San Diego Daily Transcript, a
newspaper of general circulation, printed and published daily, except
Saturdays and Sundays, in the City of San Diego, County of San Diego, and
which newspaper has been adjudged a newspaper of general circulation by
the Superior Court of the County of San Diego, State of California, under
the date of January 23, 1909, Decree No. 14894; and the

ORDINANCE NUMBER 0-16404 (NEW SERIES)

is a true and correct copy of which the annexed is a printed copy and was
published in said newspaper on the following date(s), to wit:

May 6, 1985

I certify under penalty of perjury that the foregoing is true and correct.

Dated at San Diego, California this 6th day of May, 19 85.

Michael L. Ungashick
(Signature)

00510

2 1/4
2.25" x 2 x 9.76 = 43.92