

ORDINANCE NUMBER O-16815 (NEW SERIES)

ADOPTED ON FEB 23 1987

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 1 OF OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0101, 31.0110, 31.0120, 31.0121, 31.0122, 31.0125, 31.0126, 31.0127, 31.0128, 31.0130, 31.0131, 31.0132, 31.0133, 31.0134, 31.0135, 31.0140, 31.0141, 31.0142, AND BY REPEALING SECTIONS 31.0110.1 AND 31.0129; DIVISION 2 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0201, 31.0202, 31.0204 AND BY REPEALING 31.0203; DIVISION 3 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0301, 31.0302, 31.0305, 31.0305.1, 31.0305.2 AND BY ADDING SECTION 31.0305.3 AND BY REPEALING SECTIONS 31.0303, 31.0304.1, 31.0306 THROUGH 31.0307, 31.0309 THROUGH 31.0312, 31.0313.1 THROUGH 31.0336, 31.0338 THROUGH 31.0343, 31.0345, 31.0345.1, 31.0348, 31.0350, 31.0351, 31.0353 THROUGH 31.0365, 31.0367 THROUGH 31.0370, 31.0371 THROUGH 31.0385, 31.0387 THROUGH 31.0396 RELATING TO LICENSES, PERMITS, BUSINESS REGULATIONS AND BUSINESS TAXES.

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

Section 1. That Chapter III, Article 1, Divisions 1 of the San Diego Municipal Code be and the same is hereby amended by amending sections 31.0101, 31.0110, 31.0120, 31.0121, 31.0122, 31.0125 through 31.0128, 31.0130 through 31.0135, 31.0140 through 31.0142 to read as follows:

CHAPTER III

BUSINESS REGULATIONS, BUSINESS TAXES, PERMITS AND LICENSES

ARTICLE 1

BUSINESS TAXES

DIVISION 1

GENERAL PROVISIONS - DEFINITIONS - APPLICATIONS

SEC. 31.0101 REVENUE PROVISIONS

There is hereby imposed a business tax which, under the provisions of this Article, is enacted solely to raise revenue for municipal purposes and is not intended for the purpose of regulation. Taxes collected under this Article are not subject to refund except as provided elsewhere in this Code. Taxes collected under this Article are exclusive of any fees for permits or licenses required under any other provision of the San Diego Municipal Code.

SEC. 31.0110 BUSINESS TAXES - DEFINITIONS

The following words and phrases whenever used in this Article shall be construed as defined in this section, unless from the context a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

(a) "CERTIFICATE" shall mean a certificate of payment of the business tax pursuant to Chapter III, Article 1 of this Code. Issuance of a "certificate" does not authorize operation of a business without any permit or license required under other sections of the San Diego Municipal Code, or in violation of other provisions of the law, and it

shall not be a defense to any such violation that a certificate was issued. The certificate may bear such notation on its face or reverse side.

(b) "CODE" refers to the provisions of San Diego Municipal Code.

(c) "EMPLOYEE" refers to a person defined in Title 22, section 4304-1 of the California Administrative Code.

(d) "ENGAGED IN THE BUSINESS," "PROFESSION," "OCCUPATION," "OPERATION," or "PRACTICE" shall include owning, conducting, operating, managing or carrying on of a commercial or industrial enterprise through which services or property are sold, furnished, or constructed; provided however, that this definition shall not be so interpreted as to require more than one certificate to be obtained or paid for any one business enterprise at one location.

(e) "PERSON" shall mean and include all natural persons and all domestic and foreign corporations, associations, syndicates, joint stock companies, partnerships of every kind, clubs, Massachusetts business or common law trusts, societies and individuals engaged in any business as defined herein in the City of San Diego.

(f) "SALE OR SELL" shall include the making of any transfer of title, in any manner or by any means whatsoever, to tangible personal or real property for a price, and the serving, supplying or furnishing, for a price, of any service or of tangible personal property. A transaction whereby the possession of property is transferred but the seller retains

the title as security for the payment of the price shall likewise be deemed a sale. The foregoing definitions shall include any other type of transaction which is, or which in effect results in, a sale within the contemplation of law.

(g) "SELLING GOODS, WARES AND MERCHANDISE" shall, in addition to any other meaning established at law, be deemed to extend to and include in its application persons who engage in the business of fabricating, serving or supplying, for a price, tangible personal property furnished, produced or made at the special order of purchasers or consumers, or for purchasers or consumers who do or who do not furnish directly or indirectly the specifications therefor.

(h) "SWAP MEETS" refers to the activity carried on in a building, structure, enclosure, lot or other area into which members of the public at large are invited or allowed to offer for sale, exchange, display, barter or bargain for new or used merchandise, and includes those activities defined in section 21661 of the California Business and Professions Code.

SEC. 31.0120 UNLAWFUL BUSINESS

No certificate issued under the provisions of this Article shall be construed to authorize the conduct or continuance of any illegal or unlawful business, or any business for which a license or permit is required to be issued by statute or other provisions of the San Diego Municipal Code, including police or health permits, zoning permits, planning permits, building or engineering permits,

and the like. The issuance of a certificate shall not relieve the owner or operator from obtaining any licenses or permits that may be necessary under other provisions of law for employees or for operation of the business.

SEC. 31.0121 CERTIFICATE REQUIREMENTS

No person shall engage in any business, trade, calling or occupation required to be taxed under the provisions of this Article until a certificate of payment is obtained. Any person who so fails to obtain a certificate required under this Article is guilty of a misdemeanor.

SEC. 31.0122 SUIT FOR RECOVERY OF UNPAID SUMS

Any sum required to be paid hereunder shall be deemed a debt to the City, and any person who engages in any business required to be taxed without first obtaining a certificate of payment shall be subject to an action by and in the name of The City of San Diego in any court of competent jurisdiction for the recovery of any such amount, together with penalties and costs of collection.

SEC. 31.0125 TRANSFERABILITY

No certificate issued pursuant to this Article shall be transferable in case of a change in ownership.

SEC. 31.0126 DUPLICATE CERTIFICATES - FEES

Duplicate certificates of payment may be issued by the City Treasurer to replace any certificate previously issued which has been lost or destroyed upon the filing of an affidavit attesting to such fact, and payment to the City Treasurer of a fee to be set by the City Manager.

SEC. 31.0127 POSTING AND KEEPING CERTIFICATES

Except as otherwise specifically provided by the provisions of this Article, all required certificates must be kept and posted in the following manner:

(a) Any person or entity engaged in business at a fixed place of business shall keep the certificate posted in a conspicuous place upon the premises where such business is conducted.

(b) Any person engaged in business in The City of San Diego, but not operating from a fixed place of business, shall keep the certificate issued to him or her upon his or her person at all times while engaging in such business.

(c) Each certificate holder shall at all times when requested exhibit said certificate to any police officer or other official of The City of San Diego.

Violation of this section is a misdemeanor.

SEC. 31.0128 ENFORCEMENT

It shall be the duty of the City Treasurer to enforce the provisions of this Article. The Chief of Police and other City officials shall render such assistance in the enforcement of this Article as may from time to time be required by the City Treasurer.

The City Treasurer in the exercise of duties imposed by this Article, and acting through deputies or other duly authorized City employees, may examine all places of business in the City to ascertain whether or not the provisions of this Article have been complied with.

The City Treasurer, deputies and duly authorized City employees shall have the power to examine all necessary books and records of any person doing business in the City to determine whether that business is required to be taxed by the terms of this Article, or for the purpose of ascertaining the amount of any tax required to be paid by the provisions hereof. The City Treasurer and all deputies and duly authorized City employees shall have the power and authority to enter, free of charge, at any reasonable time any place of business and to demand the exhibition of a certificate of payment. Unless exempted by the provisions of this Code, any person having any such certificate theretofore issued in his/her possession or under his/her control, or who is required to have such certificate, and who fails to exhibit the same on demand shall be guilty of a misdemeanor and be further subject to the penalty provided for by section 31.0131 of this Code.

Regularly salaried and detailed employees of the City Treasurer's Office shall have the power to arrest any person without a warrant whenever they have reasonable cause to believe that the person to be arrested had committed a misdemeanor in their presence which is a violation of a statute or this Article which the employee has the duty to enforce, and to issue a notice to appear, pursuant to Penal Code section 836.5.

SEC. 31.0130 BRANCH ESTABLISHMENTS

Separate certificates of payment of business tax must be obtained for each branch establishment or business location. Each certificate shall certify the holder has paid the business tax applicable to the business at the address or location or in the manner designated in such a certificate, except as provided for in section 31.0302 of this Code.

SEC. 31.0131 TAXES - TIME OF PAYMENT - PENALTIES

Except as otherwise provided, business taxes for businesses currently holding a certificate shall be due and payable on the first day of the month following the expiration date of the certificate of payment. For new businesses, business taxes shall be due and payable on the date on which the business commences. Certificates issued to new businesses shall expire on the last day of the 12th month following the day the business commences.

Except as otherwise provided, penalties for failure to pay the amount required when due will be assessed as follows:

Business taxes are past due on the fifteenth (15th) day following the day they become due. Any person who fails to make a payment before the fifteenth (15th) calendar day following the due date will be assessed a late penalty of ten dollars (\$10) or ten percent (10%) of the total business tax due, whichever is greater. In addition, beginning one calendar month from the due date, a penalty charge of one percent (1%) per month, or any part of a month, will be added to any past due taxes and penalties.

Operating a business without a current certificate of payment shall be grounds for the filing of a complaint against the person or persons responsible for paying the taxes under the provisions of this Article. Any action filed to collect taxes and penalties due under this Article shall be commenced no later than three years from the date the tax becomes delinquent.

SEC. 31.0132 ACCEPTANCE OF TAX

No certificate of payment will be issued until the full sum owed is paid. Payment must be made in lawful U. S. currency. Acceptance of any sum less than the amount required shall not be construed as meeting the requirements of this section, and no certificate shall be issued for partial payment. However, the City Treasurer is authorized to waive or make administrative adjustments to taxes or penalties due when such adjustments are in the best interest of the City for reasons of efficiency and cost effectiveness.

SEC. 31.0133 REGULATIONS - CITY TREASURER

The City Treasurer of The City of San Diego is hereby authorized to make such rulings and regulations as may be necessary to aid in the administration, implementation and enforcement of the provisions of this Code. A copy of any regulation promulgated hereunder shall be filed in the office of the City Clerk. Copies shall be provided upon request of any person.

SEC. 31.0134 TAXES - PROSECUTIONS - REMEDIES OF CITY

A prosecution resulting in the conviction or the acquittal of any person for engaging in any business without first obtaining a certificate of payment of business tax to conduct such business shall not relieve such person from paying the business tax and penalties due and unpaid at the time of such conviction or acquittal, nor shall the payment of any tax prevent a criminal prosecution for the violation of any of the provisions of this Article. All remedies prescribed hereunder shall be cumulative and the use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Article.

SEC. 31.0135 NOTICE OR BILL BY CITY TREASURER

The City Treasurer is not required to send a notice or bill to any person subject to the provisions of this Article, and the failure to send such notice or bill shall not affect the validity of any fee or penalty due hereunder, or the duty of such person to pay required taxes.

SEC. 31.0140 WRITTEN STATEMENTS REQUIRED AT TIME OF
DECLARATION

Every person required to pay a tax under this Article shall furnish to the City Treasurer, on forms approved by the office of the Treasurer, a sworn Declaration of Business Tax, accompanied by the tax amount due and setting forth the following:

(a) The name and address of the business and whether a sole proprietorship, partnership, corporation or other business entity;

(b) The exact nature or kind of business;

(c) The place where such business is conducted or to be conducted;

(d) The names and residence address of the owners of the business, and if a corporation, the names and residence addresses of the principal officers thereof;

(e) The number of persons employed by the business:

1. For a new business, the number of persons to be employed may be estimated, and is subject to subsequent verification by the City Treasurer or duly authorized City employees;

2. For an existing business, the number of persons employed shall be the number of persons appearing on the payroll of said business immediately prior to the license expiration date.

Owners of a business are not to be considered as employees; however, paid officers of a corporation are considered employees.

(f) Such other information as the Treasurer may require.

All declarations shall be signed by the owner of the business, or if a corporation, at least one officer of the business or by another authorized person as may be approved by the City Treasurer. Changes in the information appearing

upon said sworn declaration shall promptly be reported to the City Treasurer on a form approved by the Treasurer. The declaration and each of the items it contains shall be subject to audit and verification by the City Treasurer or a duly authorized employee, who is hereby authorized to examine, audit and inspect the books and records of any business as may be necessary to ascertain the correct amount of the tax due.

All certificate holders, declarants, and all persons engaged in business are required to permit an examination of their books and records for the purposes of this section or to determine whether the provisions of this Article shall apply.

The information or data obtained from an examination or audit, or from any statement required hereunder, shall be used for official City purposes only, and shall not be provided to any person for any other purpose except as provided for in this section, or as required by state or federal law.

Nothing in this section shall prohibit the City Treasurer from furnishing to any citizen upon request the name under which the business is conducted, the address and type of business and the name of owner of the business, including the names of partners, if a partnership, or the names of officers, if a corporation.

Any person who willfully makes, provides, or signs any false or untrue statement which is filed or furnished pursuant to this section is guilty of a misdemeanor.

SEC. 31.0141 FAILURE TO FILE DECLARATION OR CORRECTED
DECLARATION

If any person fails to file any declaration required hereby within the time prescribed, or if after demand therefor made by the City Treasurer fails to file a corrected declaration, the City Treasurer may determine the amount of business tax due from such person from such information as he may be able to obtain and if necessary may estimate the tax required to be paid hereunder upon the basis of external indices such as stock on hand, capital invested, dividends paid, sales or other taxes paid, number of people employed, or by the consideration of other facts. When such a determination is made, the City Treasurer shall give notice of the amount so assessed by serving the same personally or by depositing same in the United States Post Office at San Diego, California, first-class postage prepaid thereon, addressed to the person so assessed at his last known address. Such person may, within ten (10) calendar days after the mailing or personal service of such notice, make application in writing to the City Treasurer for a hearing on the amount of the tax. If such application is not so made within the time prescribed, the assessment shall become final. If such an application is filed, the City Treasurer must set the matter for hearing within fifteen (15) calendar days before a board consisting of the City Treasurer, the City Auditor and Comptroller and the City Attorney, or their duly appointed deputies. The board shall consider all

evidence produced and shall make written findings thereon. A copy of such findings shall be served upon the applicant, in the manner prescribed above for the service of notice of assessment. Such findings shall become final at the expiration of five (5) calendar days from the date of service, unless within which time new information is filed by the applicant and the board makes such modifications as may be deemed necessary; thereupon the final assessment shall be made.

SEC. 31.0142 ADDITIONAL POWERS OF CITY TREASURER -
DECLARATION OF BUSINESS TAX AND FEES

The City Treasurer shall have, in addition to all other powers conferred by law, for good cause shown, the power to extend the time for filing any such declaration for a period not to exceed thirty (30) calendar days, and in such case waive any penalty that would have otherwise accrued; and, with the written approval of the City Attorney and subject to the provisions of the City Charter, to compromise any claim for tax amounting to less than five hundred dollars (\$500); and, with the approval of the City Attorney and the City Council, to compromise any claim for tax amounting to five hundred dollars (\$500) or more.

In cases where any penalty results from administrative error by any City employee, the City Treasurer shall have the power to waive such penalty, and to cause any refund to be issued.

Notwithstanding the provisions of section 31.0131, the Treasurer shall also have the power to extend the term of the expiration date of a certificate of payment and to prorate the taxes due therefor, or to waive such prorated fee when it is administratively infeasible, for a period not to exceed six months, in order to efficiently phase in the renewal or reissuance of certificate of payment.

Section 2. That Chapter III, Article 1, Division 1 of the San Diego Municipal Code be and the same is hereby amended by repealing the following sections:

SEC. 31.0110.1 NEAR-BEER

SEC. 31.0129 FEES PAYABLE IN ADVANCE.

Section 3. That Chapter III, Article 1, Division 2 of the San Diego Municipal Code be and the same is hereby amended by amending sections 31.0201, 31.0202, 31.0204 to read as follows:

DIVISION 2

EXCEPTION TO TAXING PROVISIONS

SEC. 31.0201 EXCEPTIONS - CHARITIES - PUBLIC WELL-BEING

No business tax shall be levied nor certificate of payment be issued under the provisions of this Article to any of the following:

(a) Any charitable institution, organization or association organized and conducted exclusively for charitable purposes, and not for private gain or profit. The issuance by the California Franchise Tax Board of a certificate of exemption from state income taxation shall conclusively establish the exempt status of any such entity.

(b) Any individual, association, organization or other entity conducting or staging any concert, exhibition, lecture, entertainment or dance where more than fifty percent (50%) of the gross receipts derived therefrom are used solely for charitable or benevolent purposes and not for the purpose of private gain or profit.

(c) Any organization, association or other entity holding any convention in the City and sponsoring any entertainment, dance, concert, exhibition, lecture or other event directly and exclusively connected with such convention, provided that any proceeds realized from such convention are devoted to the purposes of the entity sponsoring the same and are not for the purpose of private gain or profit of any individual or other entity.

(d) Any business specifically exempted from local taxation by California or federal law.

(e) Any service club or organization, such as Kiwanis, Rotary or Lions Clubs, nonprofit automobile clubs, Chambers of Commerce, trade associations, manufacturers associations, labor organizations, and similar community or professional service clubs or organizations which do not contemplate the distribution of profits or dividends to the members thereof.

SEC. 31.0202 EXCEPTIONS - LIMITED DURATION ACTIVITIES

No business tax shall be levied nor certificate of payment issued under the provisions of this Article to any person who is engaged in an activity otherwise requiring payment of a business tax if that person engages in the

activity for six (6) or less days in the course of one (1) calendar year. Such limited duration activity will not be interpreted as engaging in a regular business in the City of San Diego.

SEC. 31.0204 EXCEPTIONS - BLIND PERSONS

The City Treasurer is hereby authorized to issue a certificate without payment of a business tax to a business, the sole owner of which is a blind person certified as such by the Bureau of Vocational Rehabilitation of the Department of Education of the State of California; provided, however, that such person shall be subject to the other provisions of this Chapter.

Section 4. That Chapter III, Article 1, Division 2 of the San Diego Municipal Code be and the same is hereby amended by repealing the following sections:

SEC. 31.0203 EXCEPTIONS -- INDIGENT PERSONS -- PAUPERS

Section 5. That Chapter III, Article 1, Division 3 of the San Diego Municipal Code be and the same is hereby amended by amending sections 31.0301, 31.0302, 31.0305, 31.0305.1 and 31.0305.2 to read as follows:

DIVISION 3

TAXING PROVISIONS

SEC. 31.0301 TAXES IMPOSED

Every person engaged in any business, trade, calling, occupation, operation, franchise, vocation, profession or other means of livelihood, as an independent contractor and not as an employee of another and not specifically taxed by

any other business tax code of The City of San Diego, shall pay annually a business tax of thirty dollars (\$30), plus a sum of money equal to two dollars (\$2) per employee. For a business with a certificate, the number of persons employed in a business shall be the number of persons appearing on the payroll of said business which immediately precedes the certificate expiration date. For a new business, the number of persons employed may be estimated, and is subject to verification by the City Treasurer or duly authorized City employee. However, in no case shall the owner or owners of a business be considered as employees for purposes of the per capita charge.

Any company which is not located in the City San Diego but which hires representatives or independent contractors in San Diego may elect to pay the business tax for their independent contractors at the rate of thirty dollars (\$30) flat fee plus two dollars (\$2) for each independent contractor or representative working in San Diego. A Declaration of Business Tax must accompany the tax payment. The number of independent contractors or representatives shall be the number working under contract with the company in San Diego on the date which falls exactly one calendar month prior to the certificate expiration date. For companies without current certificates, the number of independent contractors or representatives shall be the number under contract with the company in San Diego on the date on which the Declaration of Business Tax is filed.

Those representatives and independent contractors of companies which make the election described herein are not required to pay a business tax for purposes of that business.

SEC. 31.0302 TAXES - TWO OR MORE BUSINESSES AT SAME LOCATION

Whenever any person is engaged in two or more activities at the same location, such as manufacturing and retailing, then such person shall not be required to pay a separate business tax for each such business, but the total number of employees of all such businesses combined shall be used as the basis for computing the amount of tax to be paid for the conduct of all such businesses under a single certificate.

SEC. 31.0305 BUSINESS TAX - APARTMENT HOUSES, FLAT DWELLINGS, AUTO COURTS, MOTELS, HOTELS, BUNGALOW COURTS AND RENTAL UNITS

Every person conducting, operating or managing any apartment house, flat dwelling, auto court, motel, hotel, bungalow court, or any dwelling or group of dwellings, located upon any lot or contiguous lots or parcels of land forming a group of apartments, or rental units, under one ownership or management and containing six (6) or more apartments or rental units, shall pay a business tax of thirty dollars (\$30) plus two dollars (\$2) per unit annually. Any person operating or managing less than six (6) such apartments or rental units, who is also conducting other business or services at the same location, must obtain a certificate of payment pursuant to section 31.0301 of this Code.

The business taxes provided for in this section shall be due and payable on the 1st day of January of each year and shall be renewable within one month after expiration on December 31st of each year.

SEC. 31.0305.1 BUSINESS TAX - TRAILER PARKS

Every person conducting, operating or managing any trailer park shall pay annually a business tax of thirty dollars (\$30) plus two dollars (\$2) per trailer unit or rental space. The number of taxable units shall be determined on January 1st of each year. The taxes provided for in this section shall be due and payable on January 1st of each year and shall be renewable within one month after the expiration on December 31st of each year.

SEC. 31.0305.2 HOUSING AND TRAILER PARK TAX - PURPOSE AND INTENT

The business taxes enumerated in sections 31.0305 and 31.0305.1 shall be due and payable on a calendar year basis at the same time that housing permit fees are collected. All new businesses enumerated in sections 31.0305 and 31.0305.1 that commence business after January 1st of any year shall pay the taxes prorated on a quarterly basis for the balance of the calendar year. Such taxes shall not be transferable from one establishment to another or from one location to another.

Section 6. That Chapter III, Article 1, Division 3 of the San Diego Municipal Code be and the same is hereby amended by adding section 31.0305.3 to read as follows:

SEC. 31.0305.3 SWAP MEETS, TRADE SHOW, AND OTHER GROUPS OF
SELLERS

Every person conducting, operating or managing a swap meet, or any person conducting operating or managing a trade show, home show, fair or any other group of two or more sellers and/or exhibitors at one location shall pay a business tax of thirty dollars (\$30) plus two dollars (\$2) per space annually. A space is the minimum unit area available for sale or lease by the operator to a seller or exhibitor. The number of taxable spaces shall be the maximum number of spaces which will be available for sale or lease by the operator to individual sellers or exhibitors during the period of the certificate of payment.

Section 7. That Chapter III, Article 1, Division 3 of the San Diego Municipal Code be and the same is hereby amended by repealing the following sections:

- SEC. 31.0306 LICENSE TAX -- BILL POSTING OR SIGN ADVERTISING
BUSINESS
- SEC. 31.0306.1 LICENSE TAX -- SEARCHLIGHT ADVERTISING
- SEC. 31.0306.2 LICENSE TAX -- OUTSIDE ADVERTISING, STEREOPTICON
SIGNS
- SEC. 31.0306.3 LICENSE TAX -- ADVERTISING, PUBLIC ADDRESS
SYSTEMS
- SEC. 31.0306.4 LICENSE TAX -- ADVERTISING, DISTRIBUTING PRINTED
ADVERTISEMENTS, ETC.
- SEC. 31.0306.5 LICENSE TAX -- ADVERTISING, ELECTRIC SIGN
- SEC. 31.0306.6 LICENSE TAX -- ADVERTISING, SELLING TICKETS ON
PUBLIC STREETS
- SEC. 31.0307 LICENSE -- CABARET, DRINKS, ENTERTAINMENT
- SEC. 31.0309 LICENSE TAX -- PUBLIC DANCES

SEC. 31.0310 LICENSE TAX -- PUNCH BOARDS

SEC. 31.0311 LICENSE TAX -- AMUSEMENT PARK OR CENTER

SEC. 31.0313.1 LICENSE TAX -- MECHANICAL MUSICAL INSTRUMENTS

SEC. 31.0314 LICENSE TAX -- GAMES OF SKILL OR AMUSEMENT

SEC. 31.0315 LICENSE TAX -- GOLF DRIVING COURSE, MINIATURE GOLF COURSE

SEC. 31.0316 LICENSE TAX -- NATATORIUM OR SWIMMING TANK

SEC. 31.0317 LICENSE TAX -- PUBLIC BOWLING ALLEY

SEC. 31.0318 LICENSE TAX -- PUBLIC BILLIARD OR POOL ROOM

SEC. 31.0319 LICENSE TAX -- SHOOTING GALLERY, TUNNEL

SEC. 31.0320 LICENSE TAX -- CIRCUS

SEC. 31.0320.1 LICENSE TAX -- SIDESHOW

SEC. 31.0320.2 LICENSE TAX -- CIRCUS PROCESSION OR PARADE

SEC. 31.0320.3 LICENSE TAX -- TRAINED ANIMAL SHOW -- ESTABLISHED PLACE OF BUSINESS

SEC. 31.0320.4 LICENSE TAX -- CARNIVALS

SEC. 31.0321 LICENSE TAX -- MUSEUMS

SEC. 31.0322 LICENSE TAX -- BOXING, WRESTLING

SEC. 31.0323 LICENSE TAX -- BASEBALL, FOOTBALL GAMES

SEC. 31.0324 LICENSE TAX -- PROFESSIONAL BASEBALL

SEC. 31.0325 LICENSE TAX -- PUBLIC AMUSEMENT RIDES

SEC. 31.0326 LICENSE TAX -- ICE OR ROLLER SKATING

SEC. 31.0327 LICENSE TAX -- THEATRES

SEC. 31.0328 LICENSE TAX -- ITINERANT SHOWS

SEC. 31.0329 LICENSE TAX -- SHOWS, ENTERTAINMENT

SEC. 31.0330 LICENSE TAX -- HAND ORGAN, MUSICAL INSTRUMENT -- PUBLIC PLACE

SEC. 31.0331 LICENSE TAX -- ITINERANT TOOL SHARPENING

SEC. 31.0332 LICENSE TAX -- PEDDLERS OF BANNERS, NOISEMAKERS,
NOVELTIES, ETC.

SEC. 31.0333 LICENSE TAX -- ITINERANT FOOD PEDDLERS

SEC. 31.0334 LICENSE TAX -- FLOWER PEDDLERS

SEC. 31.0335 LICENSE TAX -- MEDICINE PEDDLERS -- PUBLIC PLACES

SEC. 31.0335.1 MEDICINE PEDDLERS -- HOUSE TO HOUSE OR IN PUBLIC
PLACES

SEC. 31.0336 LICENSE TAX -- PEDDLERS OF WARES OTHER THAN
MEDICINES -- PUBLIC PLACES

SEC. 31.0338 LICENSE TAX -- PEDDLERS OF RETREAD TIRES

SEC. 31.0339 LICENSE TAX -- PEDDLING BY MEANS OF VEHICLE

SEC. 31.0340 LICENSE TAX -- PEDDLING ON FOOT

SEC. 31.0341 LICENSE TAX -- PHOTOGRAPHY -- PUBLIC PLACES

SEC. 31.0342A LICENSE TAX -- PHOTOGRAPHIC MACHINE OPERATED BY
COIN, DISC OR SLUG

SEC. 31.0342B LICENSE TAX -- TRANSIENT PHOTOGRAPHER

SEC. 31.0343 LICENSE TAX -- VOICE RECORDING MACHINES

SEC. 31.0345 LICENSE TAX -- OPERATING PARATRANSIT VEHICLES

SEC. 31.0345.1 LICENSE TAX -- OPERATING AMBULANCES

SEC. 31.0348 LICENSE TAX -- AUTOMOBILES FOR HIRE

SEC. 31.0350 LICENSE TAX -- ANIMAL-DRAWN VEHICLE FOR
TRANSPORTING BAGGAGE, FREIGHT

SEC. 31.0351 LICENSE TAX -- MOTOR VEHICLE FOR TRANSPORTING
BAGGAGE OR FREIGHT, NOT OVER DEFINITE ROUTE

SEC. 31.0353 LICENSE TAX -- AUTOMOBILE STORAGE OR PARKING

SEC. 31.0354 LICENSE TAX -- AUTOMOBILE STAGE STATION

SEC. 31.0355 LICENSE TAX -- AUTOMOBILE TICKET AGENCY

SEC. 31.0356 LICENSE TAX -- BUSINESS OF CARRYING PASSENGERS,
AERIAL NAVIGATION

SEC. 31.0357 LICENSE TAX -- CONFECTION STAND

SEC. 31.0358 LICENSE TAX -- CARD WRITER STAND
 SEC. 31.0359 LICENSE TAX -- FLOWER STAND
 SEC. 31.0360 LICENSE TAX -- FOOD AND REFRESHMENT STAND OR
 VEHICLE
 SEC. 31.0361 LICENSE TAX -- LUNCH WAGON
 SEC. 31.0362 LICENSE TAX -- BAIL BOND BROKER
 SEC. 31.0362.1 LICENSE TAX -- EMPLOYEES OF BAIL BOND BROKER
 SEC. 31.0363 LICENSE TAX -- PAWNBROKER
 SEC. 31.0364 LICENSE TAX -- LOANING MONEY
 SEC. 31.0365 LICENSE TAX -- CASHING PAYROLL CHECKS
 SEC. 31.0367 LICENSE TAX -- BARBER SHOPS

 SEC. 31.0368 LICENSE TAX -- MASSAGE PARLORS, BATH PARLORS,
 PUBLIC BATH PLACES
 SEC. 31.0369 LICENSE TAX -- TATTOOING ESTABLISHMENT
 SEC. 31.0370 LICENSE TAX -- UNDERTAKING, EMBALMING, FUNERAL
 DIRECTING, CREMATORY
 SEC. 31.0371 LICENSE TAX -- AUCTIONEERING
 SEC. 31.0372 LICENSE TAX -- MANUFACTURING
 31.0373 LICENSE TAX -- SELLING GOODS, WARES OR MERCHANDISE AT
 WHOLESALE
 SEC. 31.0374 LICENSE TAX -- SELLING GOODS, WARES OR MERCHANDISE
 AT RETAIL
 SEC. 31.0375 MANUFACTURING, PROCESSING, FABRICATING INCIDENTAL
 TO WHOLESALE OR RETAIL SELLING -- LICENSING
 REQUIREMENTS
 SEC. 31.0376 LICENSE TAX -- DAIRY FARM -- DAIRY PRODUCTS,
 WHOLESALE OR RETAIL
 SEC. 31.0377 LICENSE TAX -- BUILDING, ELECTRICAL, PLASTERING,
 PLUMBING OR ROOFING CONTRACTORS, ETC.
 SEC. 31.0378 LICENSE TAX -- SIDEWALK, CURB, GUTTER CONTRACTOR
 SEC. 31.0379 LICENSE TAX -- JUNK DEALERS

SEC. 31.0379.1 LICENSE TAX -- JUNK COLLECTORS

SEC. 31.0380 LICENSE TAX -- HOUSE-MOVING, SALVAGING, WRECKING

SEC. 31.0381 LICENSE TAX -- CHECK ROOM

SEC. 31.0382 LICENSE TAX -- COIN-OPERATED WEIGHING MACHINES --
LOCKERS

SEC. 31.0383 LICENSE TAX -- CLUB FOR SALE OF MERCHANDISE ON
INSTALLMENT PLAN -- GOODS GIVEN AWAY AS ADVERTISING

SEC. 31.0383.1 LICENSE TAX -- SALE OF MERCHANDISE ON
INSTALLMENT, GOODS RAFFLED

SEC. 31.0384 LICENSE TAX -- EMPLOYMENT BUREAUS

SEC. 31.0385 LICENSE TAX -- TEACHING SWIMMING, SWIMMING CLASSES
-- PUBLIC BEACHES

SEC. 31.0387 LICENSE TAX -- SELLING OIL LEASES, OIL PROPERTIES
-- TRANSPORTING PERSONS TO EXHIBIT SUCH PROPERTIES

SEC. 31.0388 LICENSE TAX -- BOOT BLACK STAND

SEC. 31.0389 LICENSE TAX -- "FRIENDSHIP CLUBS"

SEC. 31.0390 LICENSE FEE -- COLLECTION, TRANSPORTATION AND
DISPOSAL OF REFUSE

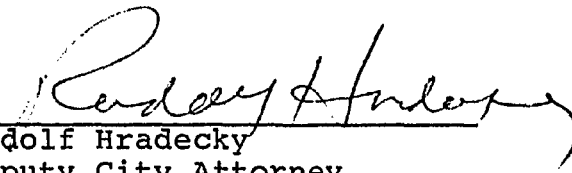
SEC. 31.0391 LICENSE FEE -- SWAP MEET/SWAP LOT

SEC. 31.0395 LICENSE TAX -- OTHER TRADES, CALLINGS, OCCUPATIONS,
VOCATIONS, PROFESSIONS, ETC.

SEC. 31.0396 LICENSE TAX -- CARDROOMS

Section 8. This ordinance shall take effect and be in force on the thirtieth day from and after its passage, or June 1, 1987, whichever shall be later.

APPROVED: JOHN W. WITT, City Attorney

By 
Rudolf Hradecky
Deputy City Attorney

RH:mem
09/11/86
Or.Dept:Tres.
O-87-53
Form=o.code

RECEIVED
CITY CLERK'S OFFICE
1987 JAN 28 PM 4:49
SAN DIEGO, CALIF.

FEB 23 1987

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

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
William Jones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksma	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Gotch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Celia Ballesteros	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR
Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, California.

By *Ellen Boward*, 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 FEB 9 1987, and on FEB 23 1987.

~~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.

By *Ellen Boward*, Deputy.



Office of the City Clerk, San Diego, California

Ordinance Number 0-16815 Adopted FEB 23 1987

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE
1987 MAR 16 AM 10:45
SAN DIEGO, CALIF.

CITY OF SAN DIEGO
202 C STREET 2ND FLOOR
SAN DIEGO, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1

ORDINANCE NO. O-16815 (NEW SERIES)

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 1 OF OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0101, 31.0110, 31.0120, 31.0121, 31.0122, 31.0125, 31.0126, 31.0127, 31.0128, 31.0130, 31.0131, 31.0132, 31.0133, 31.0134, 31.0135, 31.0140, 31.0141, 31.0142, AND BY REPEALING SECTIONS 31.0110.1 AND 31.0123; DIVISION 2 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0201, 31.0202, 31.0204 AND BY REPEALING 31.0203; DIVISION 3 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0301, 31.0302, 31.0305, 31.0305.1, 31.0305.2 AND BY ADDING SECTION 31.0305.3 AND BY REPEALING SECTIONS 31.0303, 31.0304.1, 31.0306 THROUGH 31.0307, 31.0309 THROUGH 31.0312, 31.0313.1 THROUGH 31.0336, 31.0338 THROUGH 31.0343, 31.0345, 31.0345.1, 31.0348, 31.0350, 31.0351, 31.0353 THROUGH 31.0365, 31.0367 THROUGH 31.0370, 31.0371 THROUGH 31.0385, 31.0387 THROUGH 31.0398 RELATING TO LICENSES, PERMITS, BUSINESS REGULATIONS AND BUSINESS TAXES.

This ordinance amends Chapter III, Article 1 of the San Diego Municipal Code clarifying the imposition and administration of business taxes. A business tax is imposed on all businesses and occupations doing business within the city limits. The tax is a revenue measure and is not regulatory; payment of the tax neither authorizes the conduct of an illegal business nor any business for which regulatory permits are required. A certificate of payment of tax is issued instead of a business license, as was the former case. It is a misdemeanor to conduct a business without payment of the tax or to fail to produce a certificate of payment upon request. The City Treasurer is charged with administration and collection of business taxes. Deleted are 90 separate categories of business, and instead a uniform annual tax of \$30 plus \$2 per employee is imposed on any qualifying business or occupation. Hotels, apartments, trailer parks and similar lodging places are taxed at an annual rate of \$30 plus \$2 per unit; swap meets are taxed at an annual rate of \$30 plus \$2 per stall or space. Exempted from the business tax are tax exempt charitable organizations, conventions, activities sponsoring events where 50% or more of the proceeds are used for charitable purposes, any business exempted from local taxation by state or federal law and service and professional organizations which do not distribute profits or dividends to the membership. Similarly exempted are business activities conducted for six or less days per calendar year and certain sole proprietorship operated by the blind. Appeals concerning computation of any tax due may be made to a hearing board after assessment of the tax by the Treasurer.

A complete copy of the ordinance is available for inspection in the Office of the City Clerk of the City of San Diego, 2nd floor, City Administration Building, 202 "C" Street, San Diego, CA 92101.

Introduced on February 9, 1987
Passed and adopted by the Council of The City of San Diego on February 23, 1987

AUTHENTICATED BY: MAUREEN O'CONNOR
Mayor of The City of San Diego, California
CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, California:
By ELLEN BOVARD, Deputy

Pub. March 9

74027

THOMAS D. KELLEHER

I, _____, 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

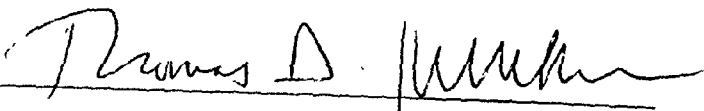
ORDINANCE NO. O-16815 (NEW SERIES)

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:

MARCH 9

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

Dated at San Diego, California this 9 day of MARCH, 1987


(Signature)

10 1/4" x 10.24 = \$104.96