

(O-91-3)

ORDINANCE NUMBER O- 17505 (NEW SERIES)

ADOPTED ON JUL 30 1990

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING DIVISION 3, BY AMENDING SECTIONS 31.0301 AND 31.0302, BY AMENDING AND RENUMBERING SECTION 31.0305.3, AND BY REPEALING SECTION 31.0306, RELATING TO BUSINESS TAXES.

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

Section 1. 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 and 31.0302, to read as follows:

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 one hundred twenty five dollars (\$125), plus a sum of money equal to five dollars (\$5) 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 of San Diego but which hires agents, representatives or independent contractors in San Diego may elect to pay the business tax for their agents, representatives or independent contractors at the rate of one hundred twenty-five dollars (\$125) flat fee plus five dollars (\$5) for each agent, independent contractor or representative working in San Diego. A Declaration of Business Tax must accompany the tax payment. The number of agents, 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 agents, 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 agents, 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 OR
ACTIVITIES AT SAME LOCATION**

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

Section 2. That Section 31.0305.3 be renumbered as Section 31.0308 and be further amended as follows:

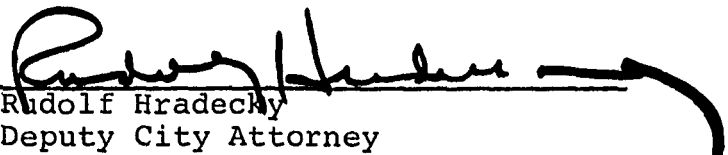
**SEC. 31.0308 SWAP MEETS, TRADE SHOWS, AND OTHER GROUPS
OF SELLERS**

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 one hundred twenty-five dollars (\$125) plus five dollars (\$5) 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 3. That San Diego Municipal Code section 31.0306 is hereby repealed.

Section 4. This ordinance shall take effect and be in force on September 1, 1990 or on the thirtieth day from and after its passage, whichever is later.

APPROVED: JOHN W. WITT, City Attorney

By 
Rudolf Hradecky
Deputy City Attorney

RH:mb:mrh
07/11/90
Or.Dept:Treas.
O-91-3
Form=o.none

OLD LANGUAGE - STRUCK OUT
NEW LANGUAGE - UNDERLINED

(O-91-3)

ORDINANCE NUMBER O-_____ (NEW SERIES)

ADOPTED ON _____

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING DIVISION 3, BY AMENDING SECTIONS 31.0301 AND 31.0302, BY AMENDING AND RENUMBERING SECTION 31.0305.3, AND BY REPEALING SECTION 31.0306, RELATING TO BUSINESS TAXES.

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~~ one hundred twenty-five dollars (\$~~30~~125), plus a sum of money equal to ~~two~~ five dollars (\$25) 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 of San Diego but which hires agents, representatives or independent contractors in San Diego may elect to pay the business tax for their agents, representatives or independent contractors at the rate of ~~thirty~~ one hundred twenty-five dollars (\$~~30~~125) flat fee plus ~~two~~ five dollars (\$25) for each independent contractor or representative working in San Diego. A Declaration of Business Tax must accompany the tax payment. The number of agents, 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 agents, 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 OR ACTIVITIES AT SAME LOCATION

Whenever any person is engaged in two or more activities at the same location under a single business name, such as manufacturing and retailing, then such person shall not be required to pay a separate business

tax for each ~~such business~~ type of activity, but the total number of employees of all ~~such businesses~~ types of activities combined shall be used as the basis for computing the amount of tax to be paid for the conduct of all such ~~businesses~~ types of activities under a single certificate.

SEC. ~~31.0305/3~~ 31.0308 SWAP MEETS, TRADE SHOWS, 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~~ one hundred twenty-five dollars (~~\$30~~125) plus ~~two~~ five dollars (~~\$2~~5) 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.

SEC/ ~~31.0306~~ TAXES IMPOSED + ADDITIONAL SUM

Effective September 1, 1989, there shall be added to the tax imposed by section 31.0301 an additional sum of two dollars (\$2.00) each, for every employee covered in the computation of the tax imposed under the provisions of the first clause of section 31.0301. This

tax shall be collected on annual renewals of new applications after September 1, 1989.

150-A

Passed and adopted by the Council of The City of San Diego on.....**JUL 30 1990**.....
by the following vote:

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Bernhardt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<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.

(Seal)

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

By *Linda Sugars*....., 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

JUL 17 1990

JUL 30 1990

~~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 *Linda Sugars*....., Deputy.

Office of the City Clerk, San Diego, California

Ordinance **0-17505** **JUL 30 1990**
Number Adopted.....

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE
90 AUG 20 PM 4: 23
SAN DIEGO, CALIF.

CITY CLERK'S OFFICE
CITY ADM. BLDG., 2ND FLOOR
SAN DIEGO, CA. 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1 OF THE SAN DIEGO
MUNICIPAL CODE BY AMENDING DIVISION 3, BY AMENDING SECTIONS
31.0301...

I, THOMAS D. KELLEHER, 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 0-17505 (NEW SERIES)
AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING DIVISION 3, BY AMENDING SECTIONS 31.0301 AND 31.0302, BY AMENDING AND RENUMBERING SECTION 31.0305.3, AND BY REPEALING SECTION 31.0306 RELATING TO BUSINESS TAXES.
This ordinance amends Chapter III, Article 1 of the San Diego Municipal Code as follows:
Section 31.0301 is amended to increase the Business Tax to \$125 per business plus \$5 per employee.
Section 31.0302 is amended to clarify that multiple business activities must be conducted under the same business name in order to be eligible for a single tax certificate and tax payment.
Section 31.0305.3 is renumbered as Section 31.0308 and is amended to increase the business tax on swap meets to \$125 plus \$5 per sale space.
Section 31.0306, which imposed an additional tax of \$2 per employee, is repealed.
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 JULY 17, 1990
Passed and Adopted by the Council of The City of San Diego on JULY 30 1990
AUTHENTICATED BY:
MAUREEN O'CONNOR
Mayor of The City of San Diego, CA
CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, CA
(SEAL)
By LINDA LUGANO, Deputy
Pub. August 3, 1990

ORDINANCE NUMBER 0-17505 (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:

AUG. 13

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

Dated at San Diego, California this 13TH day of AUG, 19 90.

Thomas D. Kelleher
(Signature)

3 1/8 x 2 = 78.00