

#50 (N)  
(a-b)

(O-94-28)

ORDINANCE NUMBER O- 17986 (NEW SERIES)

ADOPTED ON SEP 27 1993

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 1 AND DIVISION 3, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0110, 31.0301, AND 31.0302, AND ADDING SECTION 31.0306 INCREASING THE BUSINESS TAX ON REFUSE COLLECTORS.

WHEREAS, the City incurs substantial costs from the City's General Fund associated with the collection, transportation and disposal of refuse, because, among other things, the transportation of refuse causes greater expenditures from the City's General Fund for street construction and maintenance and because the operation of heavy, large capacity vehicles for the transportation of refuse degrades air quality; and

WHEREAS, the State of California mandates that the City provide for a reduction in the amount of refuse deposited in the City's landfills; and

WHEREAS, AB 939 requires the City to have diversion of solid waste at a rate of 25% by 1995 and 50% by 2000 and a failure to meet such mandates may result in penalty payments to the State of \$10,000 per day; NOW, THEREFORE,

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 31.0110, 31.0301 and 31.0302, and adding section 31.0306, to read as follows:

**SEC. 31.0110 Business Taxes - Definitions**

No change in subsections (a) through (c).

(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 business enterprise at one location, except as otherwise provided in this Article.

No change in subsections (e) through (h).

(i) "REFUSE" has the same meaning as in San Diego Municipal Code Section 66.0102(a).

(j) "REFUSE COLLECTOR" has the same meaning as in San Diego Municipal Code Section 66.0102(d).

**SEC. 31.0301 Taxes Imposed**

(a) 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 provision of The City of San Diego, shall pay annually a business tax of one hundred twenty-five (\$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.

(b) 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 independent contractors at the rate of one hundred twenty-five dollars (\$125) flat fee plus five dollars (\$5) 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 in Section 31.0301(b) are not required to pay a business tax for purposes of that business.

(c) A person subject to the refuse collector business

tax under Section 31.0306 is not eligible to exercise the election in Section 31.0301(b).

**SEC. 31.0302 Taxes - Two or More Businesses or Activities at Same Location**

Except as otherwise provided in this Article, 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.

**SEC. 31.0306 Refuse Collector Business Tax**

(a) Commencing on November 1, 1993, it is unlawful for any person to collect refuse in the City, transport refuse in the City, or dispose of refuse in the City at any landfill or refuse transfer station operated by the City of San Diego without first paying a refuse collector business tax.

(b) The business tax to be paid by a refuse collector shall be a sum equal to \$10 for each ton of refuse deposited by any vehicle owned or operated by that refuse collector at any landfill or refuse transfer station operated by The City of San Diego.

(c) Any and all money collected under this section

shall be segregated from any money collected under Section 66.0125 and shall be separately accounted for.

(d) Pursuant to Section 31.0133, and taking into account the nature of the business being taxed by this section, the City Treasurer shall promulgate a regulation for the issuance of certificates by January 1, 1994. The City Treasurer's failure to promulgate this regulation by January 1, 1994 shall not affect the validity of Section 31.0306.

(e) Persons other than refuse collectors who dispose of less than two (2) tons of refuse per vehicle per trip at a landfill or refuse transfer station, or persons who deposit refuse generated from a City-approved community cleanup campaign, shall not be required to pay the business tax imposed by Section 31.0306, but shall transport the refuse in the manner set forth in Section 66.0104.

(f) Municipal corporations and other governmental agencies engaged in the collection, transportation, or disposal of refuse within the City of San Diego shall be exempt from the business tax.

(g) Notwithstanding Section 31.0302, a person who is subject to the business tax imposed by Section 31.0306 may also be required to pay other business taxes imposed by provisions of Chapter III, Article I of the San Diego Municipal Code.

Section 2. This ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: JOHN W. WITT, City Attorney

By Christie Q. McNamee  
C.M. Fitzpatrick  
Assistant City Attorney

CMF:CCM:smm  
08/23/93  
Or.Dept:Atty  
0-94-28  
Form=o.code

A

NEW LANGUAGE - UNDERLINED  
OLD LANGUAGE - STRIKE OUT

(O-94-28)

STRIKEOUT ORDINANCE NUMBER O-\_\_\_\_\_ (NEW SERIES)

ADOPTED ON \_\_\_\_\_

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 1 AND DIVISION 3, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 31.0110, 31.0301, AND 31.0302, AND ADDING SECTION 31.0306 INCREASING THE BUSINESS TAX ON REFUSE COLLECTORS.

**SEC. 31.0110 Business Taxes - Definitions**

No change in subsections (a) through (c).

(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 business enterprise at one location, except as otherwise provided in this Article.

No change in subsections (e) through (h).

(i) "REFUSE" has the same meaning as in San Diego Municipal Code Section 66.0102(a).

(j) "REFUSE COLLECTOR" has the same meaning as in San Diego Municipal Code Section 66.0102(d).

**SEC. 31.0301 Taxes Imposed**

(a) 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~~ provision of The City of San Diego, shall pay annually a business tax of one hundred twenty-five (\$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.

(b) 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 independent contractors at the rate of one hundred twenty-five dollars (\$125) flat fee plus five dollars (\$5) 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 Section 31.0301(b) are not required to pay a business tax for purposes of that business.

(c) A person subject to the refuse collector business tax under Section 31.0306 is not eligible to exercise the election in Section 31.0301(b).

**SEC. 31.0302 Taxes - Two or More Businesses or Activities at Same Location**

Except as otherwise provided in this Article, 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.

**SEC. 31.0306 Refuse Collector Business Tax**

(a) Commencing on November 1, 1993, it is unlawful for any person to collect refuse in the City, transport refuse in the City, or dispose of refuse in the City at any

landfill or refuse transfer station operated by the City of San Diego without first paying a refuse collector business tax.

(b) The business tax to be paid by a refuse collector shall be a sum equal to \$10 for each ton of refuse deposited by any vehicle owned or operated by that refuse collector at any landfill or refuse transfer station operated by The City of San Diego.

(c) Any and all money collected under this section shall be segregated from any money collected under Section 66.0125 and shall be separately accounted for.

(d) Pursuant to Section 31.0133, and taking into account the nature of the business being taxed by this section, the City Treasurer shall promulgate a regulation for the issuance of certificates by January 1, 1994. The City Treasurer's failure to promulgate this regulation by January 1, 1994 shall not affect the validity of Section 31.0306.

(e) Persons other than refuse collectors who dispose of less than two (2) tons of refuse per vehicle per trip at a landfill or refuse transfer station, or persons who deposit refuse generated from a City-approved community cleanup campaign, shall not be required to pay the business tax imposed by Section 31.0306, but shall transport the refuse in the manner set forth in Section 66.0104.

(f) Municipal corporations and other governmental agencies engaged in the collection, transportation, or disposal of refuse within the City of San Diego shall be

exempt from the business tax.

(g) Notwithstanding Section 31.0302, a person who is subject to the business tax imposed by Section 31.0306 may also be required to pay other business taxes imposed by provisions of Chapter III, Article I of the San Diego Municipal Code.

CMF:CCM:smm  
08/23/93  
Or.Dept:Atty  
O-94-28  
Form=o.code

Passed and adopted by the Council of The City of San Diego on SEP 27 1993  
 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"/>
Ron Roberts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
George Stevens	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tom Behr	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Valerie Stallings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Juan Vargas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Susan Golding	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

(Seal)

SUSAN GOLDING  
 Mayor of The City of San Diego, California.

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

By Mary Cepeda, 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 SEP 13 1993, and on SEP 27 1993

~~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.

(Seal)

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

By Mary Cepeda, Deputy.

Office of the City Clerk, San Diego, California	
Ordinance Number.....	0-17986 Adopted <u>SEP 27 1993</u>

CERTIFICATE OF PUBLICATION

RECEIVED  
CITY CLERK'S OFFICE  
93 OCT 18 AM 9:22  
SAN DIEGO, CALIF.

OFFICE OF THE CITY CLERK  
2ND FLOOR  
CITY ADMINISTRATION BUILDING  
202 C STREET  
SAN DIEGO, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION...

I, Corey Donahue, 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 0-17986 (NEW SERIES)**  
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This ordinance broadens the definition of the business of refuse collector and increases the business license tax to those engaged in that business to a sum equal to \$10 for each ton of refuse deposited at a City landfill or refuse transfer station.  
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 SEP 13 1993  
Passed and adopted by the Council of the City of San Diego on SEP 27, 1993  
AUTHENTICATED BY:  
SUSAN GOLDING  
Mayor of The City of San Diego, CA  
CHARLES G. ABDELNOUR  
City Clerk of The City of San Diego, CA  
SEAL  
By MARY CEPEDA, Deputy  
Pub. Oct. 11 279419

ORDINANCE NUMBER 0-17986 (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:

OCT. 11

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

Dated at San Diego, California this 11th day of OCT., 19 93.

*Corey Donahue*  
\_\_\_\_\_  
(Signature)

2 1/2" x 2 = \$ 64.00