

(O-96-9)

ORDINANCE NUMBER O- 18199 (NEW SERIES)

ADOPTED ON AUG 07 1995

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 3 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 31.0301 RELATING TO BUSINESS LICENSE 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 section 31.0301, to read as follows:

SEC. 31.0301 Taxes Imposed

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

(d) Effective July 1, 1994, every business with twelve (12) or fewer employees who would be required to pay the business tax described in section 31.0301(a) shall pay seventy dollars (\$70), plus a sum of money equal to three dollars (\$3) per employee.

(e) Effective July 1, 1995, every business with twelve (12) or fewer employees who would be required to pay the business tax described in section 31.0301(a) shall pay a business tax of thirty-four dollars (\$34).

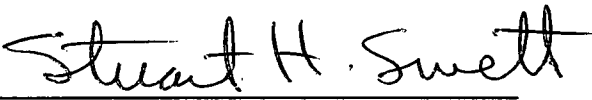
(f) In addition to the penalties for delinquent payment established in section 31.0131 all businesses who do not register or pay their taxes shall pay a surcharge of fifty dollars (\$50).

Section 2. If any section, subsection, sentence or portion of this ordinance is for any reason held to be invalid or unconstitutional by the final decision of any state or federal court of competent jurisdiction, the Council of The City of San Diego hereby ordains that San Diego Municipal Code section 31.0301 as it read prior to amendment by this ordinance is immediately reenacted as though this ordinance had never been adopted. Revenues from the business tax established by this ordinance shall be deposited to the general fund to be used for general fund purposes.

Section 3. 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


Stuart H. Swett
Stuart H. Swett
Senior Chief Deputy

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