

(O-97-64)

ORDINANCE NUMBER O- 18400 (NEW SERIES)

ADOPTED ON APR 14 1997

AN ORDINANCE AMENDING CHAPTER III, ARTICLE 1, DIVISION 3, OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTION 31.0301 RELATING TO TAXING PROVISIONS.

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

Section 1. That Chapter III, Article 1, of the San Diego Municipal Code be and the same is hereby amended by amending section 31.0301, as follows:

SEC. 31.0301 TAXES IMPOSED

(a) Except as otherwise provided in this section 31.0301, 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 average of all employees over a twelve (12) month period, excluding any employee working less than ten (10) hours per week. 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

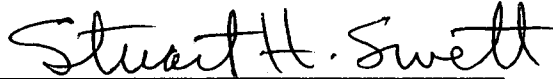
no case shall the owner or owners of a business be considered as employees for purposes of the per capita charge.

No changes in subsections (b) through (f).

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

APPROVED: CASEY GWINN, City Attorney

By



Stuart H. Swett
Deputy City Attorney

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