

ORDINANCE NUMBER O- 19297 (New Series)

ADOPTED ON JUL 12 2004

AN ORDINANCE AMENDING THE SAN DIEGO MUNICIPAL CODE BY AMENDING CHAPTER 3, ARTICLE 1, DIVISION 1, BY AMENDING SECTION 31.0131, AND BY AMENDING CHAPTER 3, ARTICLE 1, DIVISION 3, SECTION 31.0301, ALL RELATING BUSINESS REGULATIONS, BUSINESS TAXES, PERMITS AND LICENSES

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

Section 1: That Chapter 3, Article 1, Division 1, of the San Diego Municipal Code is hereby amended by amending Section 31.0131 to read as follows:

§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 twenty-five dollars (\$25) 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.

§31.0132 through §31.0204 [No change in text.]

Section 2: That Chapter 3, Article 1, Division 3, of the San Diego Municipal Code is hereby amended by amending Section 31.0301 to read as follows:

§31.0301 Taxes Imposed


(a) through (e) [No change in text.]

(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 sixty-eight dollars (\$68) for businesses with fewer than thirteen (13) employees and two hundred and fifty dollars (\$250) for businesses with thirteen employees or more.

Section 3: That a full reading of this ordinance is dispensed with prior to its final passage, since a written or printed copy having been available to the City Council and the public a day prior to its final passage.

Section 4: That this ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: CASEY GWINN, City Attorney

By   
Richard A. Duvernay  
Deputy City Attorney

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06/15/2004  
Or.Dept: Treasurer  
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