RESOLUTION NUMBER R- 312728

DATE OF FINAL PASSAGE OCT 31 2019

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO RESCINDING RESOLUTION R-288034 AND ESTABLISHING COUNCIL POLICY 900-21 REGARDING THE REBATE OF LOCAL SALES AND USE TAXES TO COOPERATING BUSINESSES AS A NEW COUNCIL POLICY ENTITLED "BUSINESS COOPERATION PROGRAM."

WHEREAS, the City Council adopted Resolution R-288034 on November 12, 1996, authorizing the formation of the Business Cooperation Program (BCP) as a way to increase City revenues without imposing new tax or fee increases; and

WHEREAS, the revenue is generated by increasing, in accordance with the California Bradley-Burns Uniform Sales and Use Tax Law, the portion of sales and use tax revenue that is allocated to the City; and

WHEREAS, statewide sales and use tax is currently 7.25%, of which the Bradley-Burns local tax is one percentage point (local tax revenue); and

WHEREAS, without affirmative steps by a business relative to taxable transactions, the local tax revenue would be distributed among multiple public agencies throughout San Diego County, including the City; and

WHEREAS, the BCP seeks to encourage businesses to take affirmative steps that would result in the allocation of all local tax revenue generated from those transactions to the City; and

WHEREAS, under the BCP, the City may rebate a portion of previously uncollectable local tax revenue to the participating business that generated the revenue; and

WHEREAS, the Council wishes to update the BCP to encourage further business participation and provide increased transparency and greater clarity regarding rebate of local tax revenue offered by the City, the application process, and the review process; and

(R-2020-157)

WHEREAS, the Council seeks to promote City efforts to explore revenue-generating

opportunities and engage in efforts that may result in agreements to share a portion of previously

uncollectable local tax revenue (revenue-sharing agreements) with a cooperating business that

generates the revenue; and

WHEREAS, in support of the stated goals, the Council desires to update the BCP by

rescinding Resolution R-288034, which contains outdated and ineffective program elements, and

establishing Council Policy 900-21 entitled "Business Cooperation Program"; and

WHEREAS, the Council seeks to authorize the Mayor, or designee, to enter into revenue-

sharing agreements in accordance with the procedures set forth in Council Policy 900-21 and

subject to all other applicable laws; NOW, THEREFORE,

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

1. Resolution R-288034, adopted on November 12, 1996, is hereby rescinded.

The Council approves Council Policy 900-21, entitled "Business Cooperation" 2.

Program" as set forth in the document on file in the Office of the City Clerk as Document No.

RR- 312728

APPROVED: MARA W. ELLIOTT, City Attorney

By

Deputy City Attorney

DZS:jdf 10/08/19

Or.Dept: Econ. Dev.

Doc. No.: 2195001

meeting of	OCJ 2 9 2019	
		ELIZABETH S. MALAND City Clerk
		By Connie Patterson
Approved:	19/31/19	KEVIN L. FAULCONER, Mayor
	(date)	REVIN L. FAUECONER, Mayor
Vetoed:	(1.)	WEYDLL BALL GOVED M
	(date)	KEVIN L. FAULCONER, Mayor

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Councilmembers	Yeas	Nays	Not Present	Recused
Barbara Bry				
Jennifer Campbell				
Chris Ward				
Monica Montgomery				
Mark Kersey				
Chris Cate				
Scott Sherman				
Vivian Moreno	\square			
Georgette Gómez	\square			
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