

MEMORANDUM OF LAW

DATE: September 3, 1993

TO: Captain Dave Bejarano, Southern Division, San Diego  
Police Department

FROM: City Attorney

SUBJECT: Business Tax Certificates for Taxicab Drivers

You requested an opinion as to whether taxicab drivers, who are not employees of a cab company, must have a business tax certificate.

All persons engaged in a business in the City of San Diego must have a business tax certificate. San Diego Municipal Code Section 31.0121. San Diego Municipal Code section 31.0110 defines "engaged in the business" as "owning, conducting, operating, managing or carrying on of a commercial or industrial enterprise through which services or property are sold, furnished, or constructed." This means that each individual taxicab business must have a business tax certificate.

If the taxicab is leased, rented, or individually owned, the driver/lessor must have the certificate in his or her name. If the taxicab is owned by a company and the driver is an employee of the company, there should be a single business tax certificate in the name of the company. In the latter situation, it would be acceptable for the taxicab drivers to carry a copy of the original business tax certificate.

As you know, exemptions or exceptions cannot be made except through action by the City Council.

JOHN W. WITT, City Attorney

By

Mary T. Nuesca

Deputy City Attorney

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ML-93-80