

Article 1: Business Taxes

Division 2: Exception to Taxing Provisions

(“Licensing Provisions” retitled to “Exception to Taxing Provisions” on 2–23–1987 by O–16815 N.S.)

§31.0201 Exceptions — Charities — Public Well–Being

No business tax shall be levied nor certificate of payment be issued under the provisions of this Article to any of the following:

- (a) Any charitable institution, organization or association organized and conducted exclusively for charitable purposes, and not for private gain or profit. The issuance by the California Franchise Tax Board of a certificate of exemption from state income taxation shall conclusively establish the exempt status of any such entity.
- (b) Any individual, association, organization or other entity conducting or staging any concert, exhibition, lecture, entertainment or dance where more than fifty percent (50%) of the gross receipts derived therefrom are used solely for charitable or benevolent purposes and not for the purpose of private gain or profit.
- (c) any organization, association or other entity holding any convention in the City and sponsoring any entertainment, dance, concert, exhibition, lecture or other event directly and exclusively connected with such convention, provided that any proceeds realized from such convention are devoted to the purposes of the entity sponsoring the same and are not for the purpose of private gain or profit of any individual or other entity.
- (d) Any business specifically exempted from local taxation by California or federal law.
- (e) Any service club or organization, such as Kiwanis, Rotary or Lions Clubs, nonprofit automobile clubs, Chambers of Commerce, trade associations, manufacturers associations, labor organizations, and similar community or professional service clubs or organizations which do not contemplate the distribution of profits or dividends to the members thereof.

(Amended 2–23–1987 by O–16815 N.S.)

(6-2000)

§31.0202 Exceptions — Limited Duration Activities

No business tax shall be levied nor certificate of payment issued under the provisions of this Article to any person who is engaged in an activity otherwise requiring payment of a business tax if that person engages in the activity for six (6) or less days in the course of one (1) calendar year. Such limited duration activity will not be interpreted as engaging in a regular business in the City of San Diego.

(Retitled to "Exceptions— Limited Duration Activities" and amended 2-23-1987 by O-16815 N.S.)

§31.0204 Exceptions — Blind Persons

The City Treasurer is hereby authorized to issue a certificate without payment of a business tax to a business, the sole owner of which is a blind person certified as such by the Bureau of Vocational Rehabilitation of the Department of Education of the State of California; provided, however, that such person shall be subject to the other provisions of this Chapter.

(Amended 2-23-1987 by O-16815 N.S.)