

ORDINANCE NO. 485 N.S.

AN ORDINANCE TO AMEND ORDINANCE NO. 208 N.S. AND ORDINANCE NO. 358 N.S. IMPOSING A SALES AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

The City Council of the City of El Paso de Robles does ordain as follows:

Section 1. Section 2 of the Ordinance No. 358 N.S. is amended by amending subparagraph (4.5) of paragraph (B) of Section 3.08.040 thereof to read:

(4.5) There shall be excluded from the gross receipts by which the tax is measured:

(a) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(b) The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

Section 2. Section 3 of Ordinance 358 N.S. is amended by amending subparagraph (3.5) of paragraph (B) of Section 3.08.050 thereof to read:

(3.5) There shall be exempt from the tax due under this section:

(a) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(b) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

(c) In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government.

Section 3. Section 4 paragraph (b) subparagraph (4) of Ordinance No. 208 N.S. as amended by Section 1 of this ordinance, is amended to read:

(4) There shall be excluded from the gross receipts by which the tax is measured:

(i) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(ii) The gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the city which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

(iii) The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

Section 4. Section 5 paragraph (b) subparagraph (3) of Ordinance No. 208 N.S. as amended by Section 2 of this ordinance is amended to read:

(3) There shall exempt from the tax due under this section:

7. The Fire and Building Departments shall conduct an annual inspection of each bed and breakfast use.

8. Applicants for bed and breakfast uses shall receive written approval of the San Luis Obispo County Health Department prior to the business becoming operational.

9. There may be other requirements outlined by the Planning Commission or the Architectural Review Committee.

Section VI., Insert Section 21.08.245, Historical Structures:

Section 21.08.245, Historical Structures. Historical Structures shall mean any structure 50 years or older.

PASSED AND ADOPTED THIS 7th DAY OF February, 1984, by the following roll call vote:

AYES: Councilmen Monroe, Ovitt, Russell, Thorndyke and Stemper

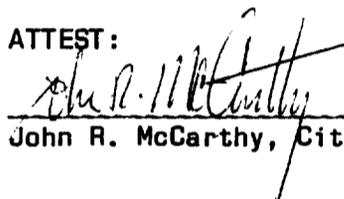
NOES: None

ABSENT: None



Gary E. Stemper, Mayor

ATTEST:



John R. McCarthy, City Manager

(i) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(ii) The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

(iii) The storage, use of other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

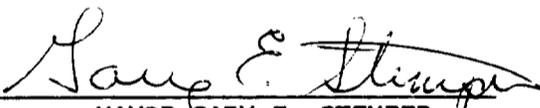
(iv) In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government.

Section 5. Sections 1 and 2 of this ordinance shall be operative January 1, 1984.

Section 6. Sections 3 and 4 of this ordinance shall be operative on the operative date of any act of the Legislature of the State of California which amends or repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivisions (i)(7) and (i)(8) of Section 7202 of the Revenue and Taxation Code of those subdivisions read on October 1, 1983.

PASSED AND ADOPTED by the City Council of the City of El Paso de Robles at a regular meeting thereof held this twentieth day of December, 1983 by the following vote:

AYES: Councilmen Monroe, Ovitt, Russell, Thorndyke and Stemper
NOES: None
ABSENT: None


MAYOR GARY E. STEMPER

ATTEST:


DEPUTY CITY CLERK DAWN HUDSON