

San Juan
FIRST Road. 6/12/56

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CITY OF SAN ANSELMO

ORDINANCE NO. 405

AN ORDINANCE OF THE CITY OF SAN ANSELMO AMENDING ORDINANCE NO. 402 ENTITLED "AN ORDINANCE OF THE CITY OF SAN ANSELMO IMPOSING A LICENSE TAX FOR THE PRIVILEGE OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL, PROVIDING FOR PERMITS TO RETAILERS, PROVIDING FOR THE COLLECTING AND PAYING OF SUCH TAX, AND PRESCRIBING PENALTIES FOR VIOLATIONS OF THE PROVISIONS HEREOF" BY REPEALING SECTION 3 AND SUBSTITUTING THEREFOR A NEW SECTION 3; BY REPEALING SECTION 4 AND ADDING A NEW SECTION 4, EXEMPTIONS; BY REPEALING THE SECOND PARAGRAPH OF SECTION 5 (C) AND ADDING A NEW PROVISION TO BE DESIGNATED 5 (D); BY DESIGNATING THE THIRD PARAGRAPH OF SECTION 5 (C) AS SECTION 5 (E); BY AMENDING SECTION 10 BY SUBSTITUTING THE WORDS "CITY TAX COLLECTOR" WHEREVER THE WORDS "CITY COUNCIL" APPEAR.

THE CITY COUNCIL OF THE CITY OF SAN ANSELMO DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 3 of ordinance No. 402 is hereby repealed in its entirety and a new section 3 is hereby substituted and added to said ordinance which said new section reads as follows:

"SECTION 3. ADOPTION OF STATE SALES TAX LAW BY REFERENCE. EXCEPTIONS.

A. All of the provisions of the 'Sales and Use Tax Law,' as amended and in force and effect on July 1, 1956, except the provisions thereof pertaining solely to the 'Use Tax' and Sections 6051, 6052, 6053, 6066, 6067, 6068, 6069, 6070, 6071, 6451, 7052, 7056, 7101, 7102, 7151, 7152, 7153, applicable to sales of property at retail, are hereby adopted and made a part of this ordinance as though fully set forth herein, and all provisions of any other ordinance in conflict therewith are inapplicable to this ordinance and the tax hereby imposed.

B. The term 'gross receipts,' as used herein, does not include the amount of any tax imposed by the State of California upon or with respect to retail sales whether imposed upon the retailer or upon the consumer.

C. The term 'sale' shall mean and include, in addition to the meanings contained in paragraph A of this section, the withdrawal by a retailer in this City of tangible personal property from a place in this City, from a place in California outside this City under the control of the retailer, or from a place in California outside this City at the order of the retailer, for delivery in any manner at a point in California outside this City under such circumstances that the transaction of which the withdrawal is a part would have been considered a sale within the meaning of paragraph A of this section had the point of delivery been within this City. Provided, however, that withdrawals pursuant to a transaction in foreign or interstate commerce shall not be sales for the purpose of this section. Charges made for the delivery of tangible personal property so withdrawn shall be included in the gross receipts by which the tax imposed under this section is measured unless such charges are separately stated and are imposed for transportation which occurs after the sale of the property to the purchaser.

D. All of the provisions of the 'Sales and Use Tax Law' hereby adopted, providing for the adoption of rules and regulations and for hearings on the part of the State Board of Equalization, shall be performed by the City Council of the City of San Anselmo. All other

provisions of the 'Sales and Use Tax Law' hereby adopted providing for the performance of official action on the part of the State Board of Equalization, shall be performed by the City Tax Collector of the City of San Anselmo.

E. The City of San Anselmo shall be deemed substituted for the State of California whenever the State is referred to in said 'Sales and Use Tax Law.'

F. The City Attorney of San Anselmo shall be deemed substituted for the Attorney General whenever the Attorney General is referred to in said 'Sales and Use Tax Law.'

G. The City Clerk of the City of San Anselmo shall be deemed substituted for the State Controller whenever the State Controller or State Board of Control are referred to in said 'Sales and Use Tax Law.'

H. The County of Marin shall be deemed substituted for the County of Sacramento whenever the County of Sacramento is referred to in said 'Sales and Use Tax Law.'

SECTION 2. Section 4 of ordinance No. 402 is hereby repealed in its entirety and there is hereby substituted a new section 4 which reads as follows:

"SECTION 4. EXEMPTIONS. In addition to the exemptions contained in Part I of Division 2 of the Revenue and Taxation Code of the State of California, after April 1, 1956, there shall be excluded from the computation of the tax, gross receipts from:

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

B. Receipts from the sale of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any other city and county, county other than Marin County, or city in this state under a sales or use tax ordinance enacted by that city and county, county other than Marin County, or city in this state, whether in accordance with, or purporting to be in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California, or in accordance with the organic law of any such city.

C. Receipts from sales to operators of common carrier and waterborne vessels of property to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this City.

D. Sales made pursuant to contracts actually executed in good faith prior to the effective date of this ordinance.

of ordinance no. 402

SECTION 3. The second paragraph of Section 5 (c) is hereby repealed in its entirety and there is substituted therefor a new paragraph to be known as Section D (of Section 5) which reads as follows:

"D. The sales tax does apply (either in interstate or intrastate commerce) to sales of property shipped from a point outside of the City of San Anselmo to a purchaser inside the City of San Anselmo, or to the retailer's agent in the City of San Anselmo, for delivery to the purchaser where any element of the sale, in addition to such delivery, takes place in the City of San Anselmo."

of ordinance no. 402

SECTION 4. The last paragraph of Section 5 (C) is hereby amended so as to be designated "E" (of Section 5).

SECTION 5. Section 10 of ordinance No. 402 is hereby amended by deleting the words "City Council" wherever they appear in said section and substituting therefor the words "City Tax Collector."

SECTION 6. EFFECTIVE DATE. This ordinance inasmuch as it provides for a tax levy for the usual current expenses of the city, shall, under the provisions of Section 1 of Article IV of the constitution, take effect immediately.

SECTION 7. PUBLICATION. This ordinance shall be published once in full within fifteen days from and after its final passage in the SAN ANSELMO TIMES, a weekly newspaper printed, published and circulated in the City of San Anselmo, and hereby designated for that purpose.

The foregoing ordinance was duly and regularly introduced at a regular meeting of the City Council at the City of San Anselmo held in said city on the 12th day of June, 1956, and was thereafter on the 19th day of June, 1956, at an adjourned meeting of said City Council duly passed and adopted by the following votes:

AYES: Councilmen *Booth, Cullen, Smith*
NOES: Councilmen *none*
ABSENT: Councilmen *Ball*

Arthur W. Smith
ARTHUR W. SMITH, Mayor

ATTEST:

Anita Gannon
ANITA GANNON, City Clerk