

CITY OF SAN ANSELMO

ORDINANCE NO. 475

AN ORDINANCE TO AMEND SECTIONS OF THE SAN ANSELMO MUNICIPAL CODE RELATING TO SALES AND USE TAXES

The City Council of the City of SAN ANSELMO

does ordain as follows:

Section 1. Section 8-3.02 (e) of the San Anselmo Municipal Code

is repealed.

Section 2. Section 8-3.04 (A)(2) of said code is amended to read:

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-State destination or to a common carrier for delivery to an out-of-State destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the State sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the Board of Equalization.

Section 3. Section 8-3.04 (b) / (4) (ii) of said code is repealed.

Section 4. Section 8-3.04 (b) / (4) (iii) of said code is renumbered to 8-3.04 (b) (4) (ii)

Section 5. Section 8-3.05 (b) / (2) of said code is amended to read:

Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this City for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be

1 substituted for that of the State in any section when the result of that substi-
2 tution would require action to be taken by or against the City or any agency
3 thereof rather than by or against the State Board of Equalization, in performing
4 the functions incident to the administration or operation of this ordinance; and
5 neither shall the substitution be deemed to have been made in those sections,
6 including but not necessarily limited to, sections referring to the exterior
7 boundaries of the State of California, where the result of the substitution would
8 be to provide an exemption from this tax with respect to certain storage, use or
9 other consumption of tangible personal property which would not otherwise be
10 exempt from this tax while such storage, use or other consumption remains
11 subject to tax by the State under the provisions of Part 1 of Division 2 of the
12 said Revenue and Taxation Code, or to impose this tax with respect to certain
13 storage, use or other consumption of tangible personal property which would not
14 be subject to tax by the State under the said provisions of that Code; and in
15 addition, the name of the City shall not be substituted for that of the State in
16 Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737,
17 6797 and 6828 of the said Revenue and Taxation Code as adopted, and the name
18 of the City shall not be substituted for the word "State" in the phrase "retailer
19 engaged in business in this State" in Section 6203 nor in the definition of that
20 phrase in Section 6203.

21 Section 6. Section 8-3.05 (b) / (3) (ii) of said code is amended to read:

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

27 Section 7. This ordinance shall become operative on January 1, 1962.

28 Section 8. Publication.

29 This ordinance shall be published once in full,
30 within fifteen days of its final passage and adoption,
31 in the Ross Valley Times, a weekly newspaper of general
circulation, printed, published and circulated in the
City of San Anselmo.

