

TOWN OF SAN ANSELMO
ORDINANCE NO. 848

AN ORDINANCE AMENDING CHAPTER 3, TITLE 8 OF THE SAN ANSELMO
MUNICIPAL CODE IMPOSING A SALES AND USE TAX TO BE ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION

The Town Council of the Town of San Anselmo does ordain as follows:

to read: Section 1. Section 8-3.13 of the San Anselmo Municipal Code is amended

Section 8-3.13. EXCLUSIONS AND EXEMPTIONS.

(a) The amount subject to tax shall not include 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 have been subject to 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 shall be exempt from the tax due under this ordinance.

(c) There are exempted from the computation of the amount of the sales tax 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.

(d) 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 is exempted from the use tax.

Section 2. Section 8-3.13 of the San Anselmo Municipal Code as amended by Section 1 of this ordinance is amended to read:

Section 8-3.13. EXCLUSIONS AND EXEMPTIONS.

(a) The amount subject to tax shall not include 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 have been subject to 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 shall be exempt from the tax due under this ordinance.

(c) There are exempted from the computation of the amount of the

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

(d) The storage, use, or other consumption of tangible personal property purchased by such operators directly and exclusively in the carriage of persons or property of such vessels for commercial purposes is exempted from the use tax.

(e) There are exempted from the computation of the amount of the sales tax 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.

(f) 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 or public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempted from the use tax.

Section 3. Section 1 shall be operative January 1, 1984.

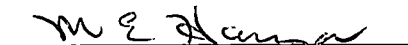
Section 4. Section 2 shall be operative on the operative date of any act of the Legislature of the State of California which amends Section 7202 of the Revenue and Taxation Code or which repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivision (i)(7) and (i)(8) of Section 7202 as those subdivisions read on October 1, 1983.

Section 5. This ordinance relates to taxes for the usual and current expenses of the Town. This ordinance, after introduction shall be adopted and take immediate effect for the reason that receipt of sales tax by the Town will otherwise be in jeopardy.

Dated: December 27, 1983.



ANNE WOOLIEVER, Mayor

ATTEST:


M. E. HANSON
Deputy Town Clerk

I hereby certify the foregoing ordinance was introduced, passed, adopted and took effect at a regular meeting of the San Anselmo Town Council held on December 27, 1983 by the following vote:

AYES: Councilmembers Toal, Capurro, Buckle, Ollinger, Wooliever
NOES: None
ABSENT: None


M. E. HANSON, Deputy Town Clerk