ORDINANCE NO. 1218

AN ORDINANCE TO AMEND CERTAIN SECTIONS
OF CHAPTER 11, ARTICLE III OF THE SOLANO COUNTY CODE
IMPOSING A SALES AND USE TAX, TO BE ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION

The Board of Supervisors of the County of Solano does ordain as
follows:

SECTION I.
Section 11-20 of the Solano County Code is amended by amending
subparagraph (4.5) of paragraph (b) thereof to read:

(4.5) 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) Eighty percent (80%) of the gross receipts from the
sale of tangible personal property to operators of aircraft to be
used or consumed principally outside the county in which the sale is
made and directly and exclusively in the use of such aircraft as
common carriers of the persons or property under the authority of
the laws of this state, the United States, or any foreign government.

SECTION II.
Section 11-21 of the Solano County Code is amended by amending
subparagraph (3.5) of paragraph (b) thereof to read:

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

(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 have
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 Tax-
ation Code by any city and county, county, or city in this state,
shall be exempt from the tax due under this ordinance.

(iii) 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 di-
rectly 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 exempt
from 80 percent of the tax.

SECTION III.

Section 11-22 of the Solano County Code is amended to read:
Any person subject to a sales or use tax, or required to collect
a use tax under this ordinance shall be entitled to credit against
the payment of taxes due under this ordinance the amount of sales
and use tax due any city in this county; provided, that the city
sales and use tax is levied under an ordinance including provisions
substantially conforming to the provisions of subdivision (1) to (8),
inclusive, of subdivision (h) of Section 7202 of the Revenue and
Taxation Code, and other applicable provisions of Part 1.5 of Division
2 of that Code.

SECTION IV.

Section 11-20, paragraph (b), subparagraph (4.5) of the Solano
County Code, amended by Section 1 of this ordinance, is amended to
read:

(4.5) 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) Eighty percent (80%) of the gross receipts from the
sale of tangible personal property to operators of waterborne vessels
to be used or consumed principally outside the county in which the
sale is made and directly and exclusively in the carriage of persons
or property in such vessels for commercial purposes.

(iii) Eighty percent (80%) of the gross receipts from the
sale of tangible personal property to operators of aircraft to be
used or consumed principally outside the county 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 V.

Section 11-21, paragraph (b), subparagraph (3.5) of Section 11-21
of the Solano County Code as amended by Section 2 of this ordinance is amended to read:

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

(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 have 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, shall be exempt from the tax due under this ordinance.

(iii) Provided, however, that the storage, use, or 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 purpose is exempted from 80 percent of the tax.

(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, is exempt from 80 percent of the tax.

SECTION VI.

Section 11-22 of the Solano County Code, as amended by this ordinance, is amended to read:

Section 6. Any person subject to a sales or use tax or required to collect a use tax under this ordinance shall be entitled to credit against the payment of taxes due under this ordinance the amount of sales and use tax due any city in this county; provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivision (1) to (10), inclusive, of subsection (i) of Section 7202 of the
Revenue and Taxation Code, and other applicable provisions of Part 1.5 of Division 2 of that Code, pursuant to Government Code §25123(c).

SECTION VII.

Sections I, II, and III 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 Sections 7202 and 7203 of the Revenue and Taxation Code to provide an exemption for operators of waterborne vessels in the same or substantially the same language as that existing in those sections as they read on October 1, 1983.

ATTEST:

OSBY DAVIS, Chairman
Board of Supervisors

LINDA L. TERRA
Clerk to the Board

I, LINDA L. BETTA, Clerk to the Board of Supervisors of the County of Solano, State of California, do hereby certify that the foregoing Ordinance was introduced at a regular meeting held December 13, 1983.

On motion of Supervisor HEWITT, Seconded by Supervisor PIPPO, this Ordinance was adopted at a regular meeting of said Board on December 20, 1983, by the following vote:

AYES: SUPERVISORS: BRANN, CUNNINGHAM, HEWITT, PIPPO, and CHAIRMAN DAVIS

NOES: SUPERVISORS: NONE

ABSTAINED: SUPERVISORS: NONE

ABSENT: SUPERVISORS: NONE

WITNESS my hand and the Seal of said Board this 20th day of December, 1983.

LINDA L. TERRA, Clerk to the Board of Supervisors