ORDINANCE NO. 1470

AN ORDINANCE ADDING ARTICLE XII, ENTITLED BUSINESS LICENSE TAX TO CHAPTER 11 OF THE SOLANO COUNTY CODE

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

SECTION I.

Article XII, entitled Business License Tax is hereby added to Chapter 11 of the Solano County Code entitled "Taxation, Finances, Fees and Revenue" to read as follows:

CHAPTER 11.

Article XII. Business License Tax.

Sec. 11-160. Tax imposed.

Pursuant to the authority granted by Revenue and Taxation Code §7284, there is established and imposed, commencing on the effective date of this Article, a business license tax on solid waste disposal at the rate of FIVE DOLLARS ($5.00) per ton of waste deposited.

Sec. 11-161. Purpose of tax.

This tax is enacted solely to raise revenue for the general governmental purposes of the County and not for regulation. All of the proceeds from the tax imposed by this chapter shall be placed in the County's general fund and used for the usual current expenses of the County, howsoever incurred.

Sec. 11-162. Effect of other ordinances.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license fee for the privilege of doing such business required under any other ordinance of the County, and shall remain subject to the regulatory provisions of other ordinances.

Sec. 11-163. Definitions.

(a) Licensed solid waste disposal facility shall mean any facility or location where disposal of solid waste occurs and is permitted by the local land use authority, local solid waste enforcement agency and any other agency which has permit authority.
over the use, location or operation of the facility.

(b) **Solid waste**

1. means all putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes.

2. Solid waste does not include hazardous waste regulated under Chapter 6.5 (commencing with Section 25000) or low-level radioactive waste regulated under Chapter 7.6 (commencing with Section 25800) of Division 20 of the Health and Safety Code.

3. Solid Waste does not include medical waste which is regulated pursuant to the Medical Waste Management Act (Chapter 6.1, commencing with Section 25015, of Division 20 of the Health and Safety Code), provided that the medical waste, whether treated or untreated, is not disposed of at a solid waste disposal facility. Medical waste which has been treated and which is deemed to be solid waste shall be regulated pursuant to this ordinance.

4. Solid waste does not include drilling mud derived from the development and production of oil and gas wells.

5. Solid waste does not include materials which are recycled as defined by section 40180 of the Public Resources Code.

C. **Tonnage** means the difference between the total weight of the solid waste received (measured in pounds) and the total weight diverted for recycling (measured in pounds) divided by two thousand (2,000).

Sec. 11-164. Reporting of tonnage.

For purposes of determining the net tonnage deposited for computation of the tax, each licensed Solid Waste Facility shall make monthly reports of net tonnage to the Solano County Department of Environmental Management by the twenty-fifth day of the following month. The Department of Environmental Management shall verify the reports and submit the data to the Solano County Tax Collector.

Sec. 11-165. Payment of tax.

The Solano County Tax Collector shall issue a quarterly tax bill beginning with the period commencing July 1, 1993, to each licensed Solid Waste Facility, which shall be due and payable to the Solano County Tax Collector upon receipt and delinquent at the end of the month following the month issued.

Sec. 11-166. Penalty for delinquency.

A ten percent (10%) penalty shall be assessed on any tax not paid by the delinquent date.

Any facility not current in its payment of taxes pursuant to this Chapter at the time of the annual renewal of its Solano County Business license issued pursuant to Chapter 14 of the Solano County
Code may be denied a license renewal until all taxes and penalties are paid.

Sec. 11-167. Sunset provision.

It is herein provided that this Business License Tax shall be effective for a period of two years, and will no longer be in effect on or after July 1, 1995, unless the Solano County Board of Supervisors has reenacted this measure after the required public hearings prior to that date.

SECTION II.

Pursuant to provisions of Government Code Section 25124(b)(1), a Summary of this Ordinance shall be published once, at least FIVE (5) DAYS prior to the meeting of the Board of Supervisors at which the Ordinance is to be finally considered for adoption (second reading), and a Summary of this Ordinance, with the vote of the members of the Board of Supervisors thereon, shall also be published once before the expiration of FIFTEEN (15) DAYS after adoption of the Ordinance. Both publications shall be in the FAIRFIELD DAILY REPUBLIC, a newspaper of general circulation, printed and published in the County of Solano, State of California, and shall be in full force and effect IMMEDIATELY after adoption as a Tax Ordinance, and the posting shall include the vote of the Supervisors for or against the Ordinance.

ATTEST:

SAM CADDLE, Chairman of the Board of Supervisors

LINDA L. TERRA, Clerk of the Board of Supervisors

I, LINDA TERRA, Clerk of the Board of Supervisors of the County of Solano, State of California, do hereby certify that the above and foregoing Ordinance was introduced at a regular meeting thereof held this 27th day of April, 1993.

On the motion of Supervisor Carroll and the second of Supervisor Kondylis, this Ordinance was adopted at a regular meeting of said Board on the 25th day of May, 1993, by the following vote:

AYES: Carroll, Kondylis, Thomson and Chairman Caddle

NOES: Supervisors: None

ABSTAINED: Supervisors: None

ABSENT: Supervisors: Schlenker

WITNESS my hand and the Seal of said Board this 25th day of