ORDINANCE NO. 424
AN ORDINANCE PROVIDING FOR A UNIFORM COUNTY SALES AND USE TAX, COUNTY OF SOLANO, STATE OF CALIFORNIA

THE BOARD OF SUPERVISORS OF THE COUNTY OF SOLANO, STATE OF CALIFORNIA, DO ORDAIN

AS FOLLOWS:

SECTION 1. This ordinance shall be known as the Solano County Uniform Local Sales and Use Tax Ordinance.

SECTION 2. The Board of Supervisors of the County of Solano hereby declares that this ordinance is adopted to achieve the following, among other, purposes, and direct that the provisions hereof be interpreted in order to accomplish those purposes;

(A) To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California;

(B) To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the said Revenue and Taxation Code;

(C) To adopt a sales and use tax ordinance which imposes a one percent (1%) tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;

(D) To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code, minimize the cost of collecting county sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance;

(E) To adopt a sales and use tax ordinance which can be administered in a manner that will exclude the receipts of particular sales from the measure of the sales tax imposed by this County which have been included in the measure of the sales tax imposed by any other county, city and county, or city in any other county in this State, and avoid imposing a use tax on the storage, use or other consumption of tangible personal property in this County when the gross receipts from the sale of, or the use of, that property has been subject to a sales or use tax by any other county, city and county, or city in another county of this State pursuant to a sales and use tax ordinance enacted under the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code.

SECTION 3. This ordinance shall become operative on January 1, 1958, and prior thereto this County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax ordinance.

SECTION 4.

(A) (1) For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the County at the rate of one percent (1%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the County of Solano on and after January 1, 1958.

(2) For the purposes of this ordinance, all retail sales shall be presumed to have been 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. Delivery charges shall be included in the gross receipts by which the tax is measured, regardless of the place to which delivery is made, when such charges are included in the measure of the sales or use tax imposed by the State of California. In the event a retailer has no permanent place of business in the State of California, or has more than one place of business, the place or places at which retail sales are consummated shall be as determined under rules and regulations prescribed and adopted by the Board of Equalization.

(B) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on January 1, 1958, applicable to sales taxes are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in part 1 of Division 2 of the Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the County
of Solano shall be substituted therefore. Nothing in this subdivision shall be deemed to re­quire the substitution of the name of the County of Solano for the word "State" when that word is used as part of the title of the State Controller, 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 County be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the County or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemp­tion from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of that Code; and, in addition, the name of the County shall not be substituted for that of the State in Sections 6701, 6702, except in the last sentence thereof, 6711, 6713, 6727, 6797, and 6828 of the Revenue and Taxation Code as adopted.

(3) If a seller's permit has been issued to a retailer under Section 6068 of the Revenue and Taxation Code, and additional seller's permit shall not be required by reason of this section.

(4) 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) 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, or city in another county, in this State under a sales or use tax ordinance enacted by that city and county, county, or city in any other county, in this State in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code.
   (iii) 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 County.

SECTION 5.

(A) An excise tax is hereby imposed on the storage, use or other consumption in the County of Solano of tangible personal property purchased from any retailer on or after January 1, 1958, for storage, use or other consumption in the County at the rate of one percent of the sales price of the property. The sales price shall include delivery charges when such charges are subject to State sales or use tax regardless of the place to which delivery is made.

(B) (1) Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the State of California, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on January 1, 1958, applicable to use taxes, are hereby adopted and made a part of this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the County of Solano shall be substituted therefore. Nothing in this subdivision shall be deemed to re­quire the substitution of the name of the County of Solano for the word "State" when that word is used as part of the title of the State Controller, 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 County be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the County or any agency thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption re­ mains subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue
and Taxation Code, or to impose this tax with respect to certain storage, use of other consumption of tangible personal property which would not be subject to tax by the State under the said provisions of that Code; and in addition, the name of the County shall not be substituted for that of the State in Sections 6701, 6702, except in the last sentence thereof, 6711, 6712, 6727, 6797 and 6828 of the Revenue and Taxation Code as adopted.

(1) 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 or the cost of which has been subject to sales or use tax under a sales or use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any other city and county, county, or city in any other county in this State.

(iii) The storage or use of tangible personal property in the transportation or transmission of persons, property, or communications or in the generation, transmission or distribution of electricity or in the manufacture, transmission or distribution of gas in interstate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California.

SECTION 6. Any retailer subject to a sales or use tax or required to collect a sales 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 which the place of business is located, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivisions (1) to (7), inclusive, of subsection (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 7. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or this County or against any officer of the State or this County to prevent or enjoin the collection under this ordinance or Part 1.5 of Division 2 of the Revenue and Taxation Code of any tax or any amount of tax required to be collected.

SECTION 8. All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of this ordinance which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this ordinance.

SECTION 9. The provisions of this ordinance may, be a subsequent ordinance, be made inoperative not less than sixty (60) days, but not earlier than the first day of the calendar quarter, following an increase by any city within this County of the rate of its sales or use tax above the rate in effect at the time this ordinance was enacted.

SECTION 10. Any person violating any of the provisions of this ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not more than Five Hundred and 00/100 Dollars ($500.00) or by imprisonment for a period of not more than six (6) months in the county jail or by both such fine and imprisonment.

SECTION 11. If any section, subsection, sentence, clause, phrase or portion of this ordinance, including but not limited to any exemption, is, for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of this ordinance. The Board of Supervisors of the County of Solano hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

SECTION 12. This ordinance shall be published once before the expiration of fifteen (15) days after its passage in the Vacaville Reporter, a newspaper of general circulation printed, published and circulated in the County of Solano.

ATTEST:

LEWIS MORRILL (Seal)
Clerk of the Board

RAYMONDE CHURCH
Chairman of the Board of Supervisors of Solano County, State of California
I, LEWIS MORRILL, County Clerk of the County of Solano, State of California, and Clerk of the Board of Supervisors of said County, hereby certify that the above and foregoing Ordinance was regularly introduced, passed and adopted by said Board on the 19th day of November, 1957, by the following vote:

AYES: Supervisors Goheen, Kilby, Lopes, Mowers and Church.

NOES: Supervisors None.

ABSENT: Supervisors None.

WITNESS my hand and the Seal of said Board this 19th day of November, 1957.

LEWIS MORRILL (Seal)
Clerk