ORDINANCE NO.

AN ORDINANCE TO AMEND CHAPTER 11, ARTICLE III OF THE SOLANO COUNTY CODE RELATING TO LOCAL SALES AND USE TAX

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

SECTION 1. Section 11-18 of Article III of Chapter 11 of the Solano County Code is amended by amending paragraph (c) thereof to read:

(c) To adopt a sales and use tax ordinance which imposes a one and one-quarter percent (1 1/4%) 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;

SECTION 2: Section 11-20 of said code is amended by amending sub-paragraph (1) of paragraph (a) thereof to read:

(1) For the privilege of selling tangible personal property at a 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 or after January 1, 1958 to and including June 30, 1972, and at the rate of one and one-quarter (1 1/4%) percent thereafter.

SECTION 3: Section 11-20 of said code is amended by amending sub-paragraph (3) of paragraph (b) thereof to read:

(3) If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

SECTION 4: Section 11-20 of said code is amended by amending sub-paragraph (4) of paragraph (b) thereof to read:

(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) Eighty percent (80%) of the gross receipts from the sale of property to operators of common carriers and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this County.
SECTION 5: Section 11-21 of said code is amended by amending paragraph (a) thereof to read:

(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 (1%) of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent (1 1/4%) thereafter. 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.

SECTION 6: Section 11-21 of said code is amended by amending subparagraph (c) of subparagraph (3) of paragraph (b) thereof to read:

C. Provided, however, that 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 intrastate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California shall be exempt from eighty percent (80%) of the tax due under this section.

SECTION 7: Article III of Chapter 11 of said code may be made operative not less than 60 days, but not earlier than the first day of the calendar quarter, following the County's lack of compliance with Article II (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code.

SECTION 8: This ordinance shall become operative on July 1, 1972.

SECTION 9: This ordinance shall be published once before the expiration of fifteen (15) days after its passage in the Daily Republic, a newspaper of general circulation, printed and published in the County of Solano.

ATTEST:

NEIL CRANFORD, County Clerk
and ex-officio Clerk of said Board of Supervisors

Deputy Clerk
I, NEIL CRAWFORD, County Clerk of Solano County and ex-officio Clerk of the Board of Supervisors of said County, do hereby certify that the foregoing Ordinance was regularly introduced, passed and adopted by said Board at a regular meeting thereof held March 7, 1972, by the following vote:

AYES:  
SUPERVISORS: Church, Mezger, Burgulston

NOES:  
SUPERVISORS: 

ABSENT:  
SUPERVISORS: 

WITNESS my hand and the seal of said Board this 7th day of March, 1972.

NEIL CRAWFORD, County Clerk

By Deputy Clerk