ORDINANCE NO. 857

AN ORDINANCE AMENDING 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 does ordain as follows:

SECTION I.

Subparagraph (4.5) is added to paragraph (b) of Section 11-20 of Article III, Chapter 11 of the Solano County Code to read:

There shall be excluded from the gross receipts by which the tax is measured:

(a) The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

(b) Eighty percent (80%) of the gross receipts from the sale of tangible personal property to the operators of waterborne vessels to be used or consumed principally outside of 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.

(c) 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 II.

Subparagraph (3.5) is added to paragraph (b) of Section 11-21 of Article III, Chapter 11 of the Solano County Code to read:

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

(a) The amount of 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 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 Article.

(c) Provided, however, that the storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels in use or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes is exempted from eighty percent (80%) of the tax.

(d) And provided that 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 certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempt from eighty percent (80%) of the tax.

SECTION III.

Section 11-22.5 of Article III of Chapter 11 of the Solano County Code is added to read as follows:

Any person subject to a sales or use tax or required to collect a use tax under this Code shall be entitled to credit against the payment of taxes due under this Code, 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 subdivisions (1) to (10), inclusive, of sub-
section (i) 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 11-24.5 is hereby added to Article III of
Chapter 11 of the Solano County Code:

(a) Sections 11-20(b)(4.5), 11-21(b)(3.5) and Section
11-22.5 of this Code shall become operative on January 1 of
the year following the year in which the State Board of Equaliza-
tion adopts an assessment ratio for state-assessed property which
is identical to the ratio which is required for local assessment by
Section 401 of the Revenue and Taxation Code, at which time Sec-
tions 11-20(b)(4), 11-21(b)(3) and 11-22 shall become inopera-
tive.

(b) In the event that Sections 11-20(b)(4.5), 11-21
(b)(3.5) and 11-22.5 of this Code become operative and the
State Board of Equalization subsequently adopts an assessment ratio
for state-assessed property which is higher than the ratio which is
required for local assessments by Section 401 of the Revenue and
Taxation Code, Sections 11-20(b)(4), 11-21(b)(3) and 11-22 shall
become operative on the first day of the month next following the
month in which such higher ratio is adopted, at which time Sections
11-20(b)(4.5), 11-21(b)(3.5) and 11-22.5 of this Code shall be
inoperative until the first day of the month following the month
in which the Board again adopts an assessment ratio of state-
assessed property which is identical to the ratio required for
local assessments by Section 401 of the Revenue and Taxation Code,
at which time, Sections 11-20(b)(4.5), 11-21(b)(3.5) and 11-22.5
shall again become operative, and Sections 11-20(b)(4), 11-21(b)(3)
and 11-22 shall become inoperative.

SECTION V.
This Ordinance shall become operative on January 1, 1974.

SECTION VI.
This Ordinance shall be published once before the expiration of FIFTEEN (15) DAYS after its passage in the Vallejo Times Herald, a newspaper of general circulation, printed and published in the County of Solano, and shall be in full force and effect January 1, 1974.

ATTEST:

ROBERT M. SCOFIELD, Chairman of the Solano County Board of Supervisors, State of California

NEIL CRAWFORD, County Clerk and ex officio Clerk of the Board of Supervisors,

By: ARLAND DUNHAM, Deputy Clerk

I, NEIL CRAWFORD, County Clerk and ex officio Clerk of the Board of Supervisors of the County of Solano, State of California, do hereby certify that the above and foregoing Ordinance was regularly introduced, passed and adopted at a regular meeting of said Board on Oct 27, 1973.

AYES: SUPERVISORS: __________

NOES: SUPERVISORS: __________

ABSENT: SUPERVISORS: __________

WITNESS my hand and official seal as such Clerk this 2nd day of Oct, 1973.

NEIL CRAWFORD, County Clerk

By: ARLAND DUNHAM, Deputy Clerk