

AN ORDINANCE TO AMEND CHAPTER 3.08 OF THE MUNICIPAL  
CODE OF THE CITY OF EL PASO DE ROBLES  
ENTITLED UNIFORM SALES AND USE TAX

The City Council of the City of El Paso de Robles does  
ordain as follows:

SECTION 1: Subparagraph (3) of paragraph B of Section  
3.08.040, Chapter 3.08 of the Municipal Code of the City of  
El Paso de Robles, entitled Uniform Sales and Use Tax adopted  
August 12, 1957, by Ordinance No. 208 N.S., as amended, is a-  
mended by deleting the existing language and adding the following  
language:

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

SECTION 2: Subparagraph (4.5) is added to paragraph B  
of Section 3.08.040 of said Ordinance to read:

- (4.5) 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) The gross receipts from the sale of tangible  
personal property to operators of waterborne vessels  
to be used or consumed principally outside the city  
in which the sale is made and directly and exclusively  
in the carriage of persons or property in such vessels  
for commercial purposes.
  - (c) The gross receipts from the sale of tangible  
personal property to operators of aircraft to be used  
or consumed principally outside the city 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 3: Subparagraph (3.5) is added to paragraph B of Section 3.08.050 of said Ordinance to read:

(3.5) 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 has 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.

(c) 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 purposes.

(d) 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.

SECTION 4: Section 3.08.110 is added to said Ordinance to read:

Section 3.08.110. APPLICATION OF PROVISIONS RELATING TO EXCLUSIONS AND EXEMPTIONS.

(1) Sections 3.08.040 B (4.5), and 3.08.050 B (3.5) of this Ordinance shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ration for state-assessed property which is identical to the ratio which is required for

local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 3.08.040 B (4) and 3.08.50 (3) of this Ordinance shall become inoperative.

(2) In the event that Sections 3.08.040 B (4.5) and 3.08.050 B (3.5) of this Ordinance become operative and the State Board of Equalization subsequently adopts an assessment ration 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 3.08.040 B (4) and 3.08.050 B (3) of this Ordinance shall become operative on the first day of the month following the month in which such higher ratio is adopted, at which time Sections 3.08.040 B (4.5) and 3.08.050 B (3.5) of this Ordinance shall become inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for 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 3.08.040 B (4.5) and 3.08.050 B (3.5) shall become inoperative.

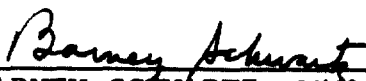
SECTION 5: This Ordinance shall be operative on January 1, 1974.

PASSED AND ADOPTED this 1st day of October, 1973  
by the following vote:

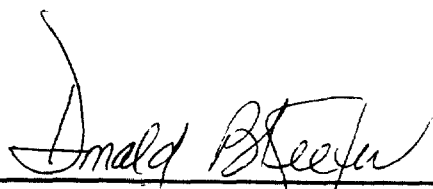
AYES: COUNCILMEN BARNHART, HANSON, MINSHULL, STOCKDALE  
AND SCHWARTZ

NOES: NONE

ABSENT: NONE

  
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BARNEY SCHWARTZ, MAYOR

ATTEST:

  
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DONALD B. KEEFER, CITY CLERK