

RESOLUTION NO. 748

A RESOLUTION OF THE COUNCIL OF THE CITY OF EL  
PASO DE ROBLES ADOPTING A "USE TAX" RULE

THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES  
DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1: The following rule is hereby adopted as  
Rule I of the Use Tax Rules and Regulations of the City of El  
Paso de Robles:

RULE NO. I

COLLECTION AND PAYMENT OF USE TAXES

(a) Whenever a retailer is required to collect the  
use tax imposed by Ordinance No. 163 NS, he shall do so by using  
the following schedule which combines the California Sales or  
Use Tax with the City use tax in such a manner as to produce an  
average tax return of one-half of one percent (1/2 of 1%) on all  
purchases subject to the City use tax:

PASO ROBLES SCHEDULE FOR USE TAX  
3 1/2% Combined Rate--State 3% plus City 1/2%  
Effective January 2, 1952

<u>Transaction</u>	<u>Tax</u>
.00-- .14	.00
.15-- .42	.01
.43-- .71	.02
.72-- .99	.03
1.00-- 1.28	.04
1.29-- 1.57	.05
1.58-- 1.85	.06
1.86-- 2.14	.07
2.15-- 2.42	.08
2.43-- 2.71	.09
2.72-- 2.99	.10
3.00-- 3.28	.11
3.29-- 3.57	.12
3.58-- 3.85	.13
3.86-- 4.14	.14
4.15-- 4.42	.15
4.43-- 4.71	.16
4.72-- 4.99	.17
5.00-- 5.28	.18
5.29-- 5.57	.19
5.58-- 5.85	.20

<u>Transaction</u>	<u>Tax</u>
5.86-- 6.14	.21
6.15-- 6.42	.22
6.43-- 6.71	.23
6.72-- 6.99	.24
7.00-- 7.28	.25
7.29-- 7.57	.26
7.58-- 7.85	.27
7.86-- 8.14	.28
8.15-- 8.42	.29
8.43-- 8.71	.30
8.72-- 8.99	.31
9.00-- 9.28	.32
9.29-- 9.57	.33
9.58-- 9.85	.34
9.86--10.14	.35

and thereafter at the combined rate of 3 1/2% on said sale computed in the manner above set forth.

(b) The retailer shall segregate the City use tax so collected and shall report and remit it to the City at the times specified in said Ordinance No.163, NS. The retailer is required to report and remit only the actual taxes so collected and segregated, regardless of the percentage relationship of these taxes to the gross receipts; provided, that if he shall elect to pay to the City one-half of one percent (1/2 of 1%) of his gross receipts (excluding sales and use taxes) from sales subject to tax, he shall not be required to segregate such use tax receipts from his other receipts.

SECTION 2: The City Clerk shall certify to the adoption of this resolution.

PASSED AND ADOPTED this 3<sup>rd</sup> day of December, 1951.

CITY OF EL PASO DE ROBLES

By D. Russell Hale  
MAYOR

ATTEST:

J. M. Jackson  
CITY CLERK