

11/11/83

10-6  
10-7

Page 69

CITY COUNCIL MEETING

DECEMBER 7, 1983

ORDINANCE  
AMENDING PRIOR  
ORDINANCE RE  
SALES AND USE  
TAX TO BE  
ADMINISTERED BY  
THE STATE  
BOARD OF  
EQUALIZATION

City Manager Graves presented a proposed Ordinance amending a prior Ordinance regarding Sales and Use Tax to be administered by the State Board of Equalization. Discussion followed with questions being directed to the City Manager and the City Attorney.

ORD. NO. 1303  
INTRODUCED

Council Member Pinkerton then moved for introduction of Ordinance No. 1303 - An Ordinance to Amend Ordinance No. 551 Imposing a Sales and Use Tax to be Administered by the State Board of Equalization. The motion was seconded by Council Member Murphy and carried by unanimous vote.

3/11 12/17

**CITY COUNCIL**

**EVELYN M. OLSON, Mayor**  
**JOHN R. (Randy) SNIDER**  
Mayor Pro Tempore  
**ROBERT C. MURPHY**  
**JAMES W. PINKERTON, Jr.**  
**FRED M. REID**

# CITY OF LODI

**CITY HALL, 221 WEST PINE STREET**  
**POST OFFICE BOX 320**  
**LODI, CALIFORNIA 95241**  
**(209) 334-5634**

**HENRY A. CLAVES, Jr.**  
City Manager

**ALICE M. REIMCHE**  
City Clerk

**RONALD M. STEIN**  
City Attorney

December 22, 1983

**Mr. K. H. Christensen**  
Supervisor, Local Tax Unit  
State Board of Equalization  
1025 N Street  
P. O. Box 1799  
Sacramento, CA 95808

Re: 3901 1.00 7-56

Pursuant to your November 28, 1983 letter, enclosed herewith please find four certified copies of Ordinance No. 1303 - An Ordinance to amend Ordinance No. 551 Imposing a Sales and Use Tax to be Administered by the State Board of Equalization. Ordinance No. 1303 was introduced at a regular meeting of the Council held December 7, 1983 and adopted at the regular City Council meeting held December 21, 1983.

Very truly yours,

**Alice M. Reinche**  
City Clerk

AMR:jj  
Enc.

ORDINANCE NO. 1303

AN ORDINANCE TO AMEND CHAPTER 23, ARTICLE II OF THE CITY CODE OF THE CITY OF LODI IMPOSING A SALES AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION

The City Council of the City of Lodi does ordain as follows:

Section 1. Section 4 of Section 23-5 of the City Code of the City of Lodi is amended by amending subparagraph (4.5) of paragraph (b) thereof to read:

(4.5) 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) 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 2. Section 5 of Section 23-6 of the City Code of the City of Lodi is amended by amending subparagraph (3.5) of paragraph (b) thereof to read:

(3.5) 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 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.
- (iii) 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 purchase 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 3. Section 4 paragraph (b) subparagraph (4.5) of Section 23-5 of the City Code of the City of Lodi as amended by Section 1 of this ordinance, is amended to read:

(4.5) 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) 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.
- (iii) 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 4. Section 5 paragraph (b) subparagraph (3.5) of Section 23-6 of the City Code of the City of Lodi as amended by Section 2 of this ordinance is amended to read:

(3.5) 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 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.

- (iii) 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.
- (iv) 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 5. Sections 1 and 2 of this ordinance shall be operative January 1, 1984.

Section 6. Sections 3 and 4 of this ordinance shall be operative on the operative date of any act of the Legislature of the State of California which amends or repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivisions (i) (7) and (i) (8) of Section 7202 of the Revenue and Taxation Code as those subdivisions read on October 1, 1983.

Approved this 21st day of December, 1983

---

Evelyn M. Olson  
Mayor

Attest:

Alice M. Reinche  
City Clerk

State of California  
County of San Joaquin, ss.

I, Alice M. Reimche, City Clerk of the City of Lodi, do hereby certify that Ordinance No. 1303 was introduced at a regular meeting of the City Council of the City of Lodi held December 7, 1983 and was thereafter passed, adopted and ordered to print at a regular meeting of said Council held December 21, 1983 by the following vote:

Ayes: Council Members - Murphy, Pinkerton,  
Snider & Olson (Mayor)

Noes: Council Members - None

Absent: Council Members - Reid

Abstain: Council Members - None

I further certify that Ordinance No. 1303 was approved and signed by the Mayor on the date of its passage and the same has been published pursuant to law.

Alice M. Reimche  
City Clerk

Approved as to form

Ronald M. Stein  
City Attorney

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO AMEND ORDINANCE NO. \_\_\_\_\_ IMPOSING A  
SALES AND USE TAX TO BE ADMINISTERED  
BY THE STATE BOARD OF EQUALIZATION

The City Council of the City of \_\_\_\_\_  
does ordain as follows:

Section 1. Section 4 of the Ordinance No. \_\_\_\_\_ is amended  
by amending subparagraph (4.5) of paragraph (b) thereof to read:

(4.5) 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) 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 2. Section 5 of Ordinance No. \_\_\_\_\_ is amended by  
amending subparagraph (3.5) of paragraph (b) thereof to read:

(3.5) 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 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.

(iii) 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 3. Section 4 paragraph (b) subparagraph (4.5) of Ordinance No. \_\_\_\_\_ as amended by Section 1 of this ordinance, is amended to read:

(4.5) 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) 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 vessel for commercial purposes.

(iii) 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 4. Section 5 paragraph (b) subparagraph (3.5) of Ordinance No. \_\_\_\_\_ as amended by Section 2 of this ordinance is amended to read:

(3.5) 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 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.

(iii) 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.

(iv) 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 5. Sections 1 and 2 of this ordinance shall be operative January 1, 1984.

Section 6. Sections 3 and 4 of this ordinance shall be operative on the operative date of any act of the Legislature of the State of California which amends or repeals and reenacts Section 7202 of the Revenue and Taxation Code to provide an exemption from city sales and use taxes for operators of waterborne vessels in the same, or substantially the same, language as that existing in subdivisions (i)(7) and (i)(8) of Section 7202 of the Revenue and Taxation Code as those subdivisions read on October 1, 1983.