

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

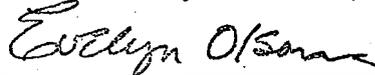
receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state.

- (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.