

Ordinance No. 1176- B

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAUSALITO
AMENDING CHAPTER 5.04 OF TITLE 5 OF THE SAUSALITO MUNICIPAL CODE
REGARDING BUSINESS TAXES, LICENSES AND REGULATIONS

WHEREAS, Chapter 5.04, Business Licenses Generally, of Title 5, Business Taxes, Licenses and Regulations, of the Sausalito Municipal Code sets forth the regulations applicable to businesses in Sausalito and establishes the business license tax; and

WHEREAS, in addition to the taxes imposed under Chapter 5.04, Section 5.04.210 provides that a penalty in the amount of 10% of the tax due for each month after the due date of the tax not to exceed 60% of the tax due shall be imposed by the collector upon an entity which fails to pay the license tax when due; and

WHEREAS, the collector does not currently have the ability to waive the imposition of the penalties for the failure to pay the business license tax imposed under Section 5.04.210; and

WHEREAS, the City Council desires to amend Chapter 5.04 to give the collector the ability to waive penalties upon a showing of good cause.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SAUSALITO
HEREBY ORDAINS AS FOLLOWS:

SECTION 1. Chapter 5.04 of Title 5 of the Sausalito Municipal Code is hereby amended as follows:

A. A new Section 5.04.210 D is hereby added to read as follows:

“D. The collector shall have the power to waive all or a portion of the penalty(ies) imposed pursuant to this Section 5.04.210 for good cause shown up to an amount not to exceed five thousand dollars (\$5000.00); provided that such waiver shall not result in any cost to the City. Any request for a waiver of penalty(ies) in excess of five thousand dollars (\$5000.00) must be submitted to the City Council. The person requesting the waiver shall submit a sworn statement to the collector setting forth the reason(s) they believe a waiver is justified.”

B. Unless otherwise amended pursuant to this Section 1, all of the remaining provisions of Chapter 5.04 shall remain in full force and effect.

SECTION 2. Applicability. It is the intent of this ordinance that the revisions to Chapter 5.04 shall apply to claims which are pending, that is which have not been finally decided, as of the effective date of this ordinance as well as future claims unless otherwise modified by action of the City Council.

SECTION 3. Severability. This ordinance and the various parts thereof are hereby declared to be severable. Should any section of this ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the ordinance as a whole, or any portion thereof other than the section so declared to be unconstitutional or invalid.

SECTION 4. Effective Date. This Ordinance shall go into effect thirty (30) days after the date of its adoption.

SECTION 5. Publication. This Ordinance shall be published once within fifteen (15) days after its passage and adoption in a newspaper of general circulation in the City of Sausalito.

THE FOREGOING ORDINANCE was first read at a regular meeting of the Sausalito City Council on the 11th day of October 2005, and was adopted at a regular meeting of the Sausalito City Council on the 15th day of November, 2005 by the following vote:

AYES: Councilmembers: Albritton, Belser, Kelly, Vice Mayor Albert, Mayor Scremin
NOES: Councilmembers: None
ABSENT: Councilmembers: None
ABSTAIN: Councilmembers: None

Mayor of the City of Sausalito

ATTEST:

City Clerk