ORDINANCE NO. 2020-7

AN ORDINANCE OF THE CITY COUNCIL OF THE CHARTERED CITY OF VISTA, CALIFORNIA, TEMPORARILY AMENDING THE DUE DATE FOR CERTAIN BUSINESS LICENSE TAXES

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

1. Findings. The City Council hereby finds and declares all of the following:

   A. Under section 5.04.270 of the Vista Municipal Code, businesses falling under subsection A are required to pay their annual licenses taxes by October 1, while businesses falling under subsection B are required to pay their annual licenses taxes by July 1.

   B. Executive Orders issued by the Governor of California have resulted in the closing of many Vista business that are required to pay their annual licenses taxes under subsection B of section 5.04.270.

   C. The City Council desires to temporarily amend the Vista Municipal Code so that all business annual licenses taxes are due on October 1 for calendar year 2020.


   A. For calendar year 2020 only, Subsection B of section 5.04.270 of the Vista Municipal Code is amended to read as follows:

      "B. For calendar year 2020 only, the business license taxes for the businesses listed below are due and payable in advance on the first day of business and thereafter on the first day of October 2020, provided that annual license taxes covering new operations other than those for which the measure of tax is gross receipts, commence after the first day of July of any year, may be prorated for the balance of the tax period. Prorations shall be made on the basis of 30-day months and 365-day years. The businesses are:

      1. Ice Cream Vendors (Chapter 5.52)
      2. Food Vending Vehicles (Chapter 8.24)
      3. Private Ambulance Services (Chapter 8.70)
      4. Cabaret and Public Dance Halls (Chapter 5.24)
      5. Central Business Improvement District (Chapter 3.52)
      6. Massage Establishments and Massage Therapists (Chapter 5.56)
      7. Tobacco Retail Licenses (Chapter 3.56)"

   B. That this ordinance shall remain in effect until December 31, 2020, at which time this ordinance is automatically repealed and of no further force or effect.

3. Effective Date. This Ordinance shall be effective on the thirty-first day following the date of its adoption. The City Clerk is authorized and directed to publish a copy in the manner provided by law.

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4. Adoption. INTRODUCED AND ADOPTED at a meeting of the City Council held on May 26, 2020, by the following vote:

AYES: Mayor Ritter, Rigby, Franklin, Green, Contreras

NOES: None

ABSTAIN: None

Approved as to form:
DAROLD PIEPER, CITY ATTORNEY

ATTEST:
KATHY VALDEZ, CITY CLERK

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CERTIFICATION

I, Kathy Valdez, City Clerk of the City of Vista, California, certify that I caused the foregoing Ordinance No. 2020-7 to be posted on May 28, 2020, at the following locations within the City of Vista: 1) the Reference Desk of the Vista Branch of the San Diego County Public Library, 700 Eucalyptus Avenue; 2) the Lobby Counter at the Gloria E. McClellan Senior Center, 1400 Vale Terrace Drive; and 3) the City Clerk’s Office, 200 Civic Center Drive.

Kathy Valdez, City Clerk