

ORDINANCE NO. 376

Mariposa COUNTY ORDINANCE TO AMEND ORDINANCE NO. 176
ENTITLED THE UNIFORM LOCAL SALES AND USE TAX ORDINANCE

The Board of Supervisors of the County of Mariposa do ordain as follows:

Section 1. Subparagraph (4.5) is added to paragraph (b) of Section 4 of Ordinance No. 176
entitled Mariposa County Uniform Local Sales and Use Tax Ordinance adopted Feb. 27, 1956
as 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) Eighty percent (80%) of the gross receipts from the sale of tangible personal property to operators of waterborne vessels to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the carriage of persons or property in such vessels for commercial purposes.

(iii) Eighty percent (80%) of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the county 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. Subparagraph (3.5) is added to paragraph (b) of Section 5 of said ordinance 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 have 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, shall be exempt from the tax due under this ordinance.

(iii) Provided, however, that 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 is exempted from 80 percent of the tax.

(iv) And provided that 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 is exempt from 80 percent of the tax.

Section 3. Section 6.5 is added to said ordinance to read:

(6.5) Any person subject to a sales or use tax or required to collect a use tax under this ordinance shall be entitled to credit against the payment of taxes due under this ordinance the amount of sales and use tax due any city in this county, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivision (1) to (10), inclusive, of subsection (i) of Section 7202 of the Revenue and Taxation Code, and other applicable provisions of Part 1.5 of Division 2 of that Code.

Section 4. Section 8.1 is added to said ordinance to read:

(a) Sections 4 (b) (4.5), 5 (b) (3.5), and 6.5 of this ordinance shall become operative on January 1st of the year following the year in which the State Board of Equalization adopts an assessment ratio for state-assessed property which is identical to the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, at which time Sections 4 (b) (4), 5 (b) (3), and 6 shall become inoperative.

(b) In the event that Sections 4 (b) (4.5), 5 (b) (3.5), and 6.5 of this ordinance become operative and the State Board of Equalization subsequently adopts an assessment ratio for state-assessed property which is higher than the ratio which is required for local assessments by Section 401 of the Revenue and Taxation Code, Sections 4 (b) (4), 5 (b) (3), and 6 shall become operative on the first day of the month next following the month in which such higher ratio is adopted, at which time Sections 4 (b) (4.5), 5 (c) (3.5), and 6.5 of this ordinance shall be inoperative until the first day of the month following the month in which the Board again adopts an assessment ratio for state-assessed property which is identical to the ratio required for local assessments by Section 401 of the Revenue and Taxation Code at which time Sections 4 (b) (4.5), 5 (b) (3.5), and 6.5 shall again become operative and Sections 4 (b) (4), 5 (b) (3), and 6 shall become inoperative.

Section 5. This ordinance shall become operative on January 1, 1974.

PASSED AND ADOPTED by the Board of Supervisors of Mariposa County this 20th day of November, 1973, by the following vote:

AYES: Davis, Long, Hurlbert, Moffitt, Richardson

NOES: None

ABSENT: None

NOT VOTING: None

Tom R. Richardson
/s/ Tom R. Richardson

TOM R. RICHARDSON
Chairman of the Board

ATTEST:

Ellen P. Ritter
/s/ Ellen P. Ritter

ELLEN P. RITTER, County Clerk and
Ex-Officio Clerk of the Board