ORDINANCE NO. 176

MARIPosa COUNTY UNIFORM LOCAL
SALES AND USE TAX ORDINANCE

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

Section 1. This ordinance shall be known as the
Mariposa County Uniform Local Sales and Use Tax Ordinance.

Section 2. The Board of Supervisors of the County of
Mariposa hereby declares that this ordinance is adopted to
achieve the following, among other, purposes, and direct that
the provisions hereof be interpreted in order to accomplish
those purposes:

(a) To adopt a sales and use tax ordinance which
complies with the requirements and limitations contained in Part
1.5 of Division 2 of the Revenue and Taxation Code of the State
of California;

(b) To adopt a sales and use tax ordinance which
incorporates provisions identical to those of the Sales and Use
Tax Law of the State of California insofar as those provisions
are not inconsistent with the requirements and limitations con-
tained in Part 1.5 of Division 2 of the said Revenue and Taxation
Code;

(c) To adopt a sales and use tax ordinance which
imposes a one percent (1%) tax and provides a measure therefor
that can be administered and collected by the State Board of
Equalization in a manner that adapts itself as fully as practi-
cable to, and requires the least possible deviation from, the
existing statutory and administrative procedures followed by the
State Board of Equalization in administering and collecting the
California State Sales and Use Taxes;

(d) To adopt a sales and use tax ordinance which can
be administered in a manner that will, to the degree possible
consistent with the provisions of Part 1.5 of Division 2 of the
said Revenue and Taxation Code, minimize the cost of collecting county sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance;

(e) To adopt a sales and use tax ordinance which can be administered in a manner that will exclude the receipts of particular sales from the measure of the sales tax imposed by this County which have been included in the measure of the sales tax imposed by any other county, city and county, or city in any other county in this state, and avoid imposing a use tax on the storage, use or other consumption of tangible personal property in this County when the gross receipts from the sale of, or the use of, that property has been subject to a sales or use tax by any other county, city and county, or city in another county of this State, pursuant to a sales and use tax ordinance enacted under the provisions of Part 1.5 of Division 2 of the said Revenue and Taxation Code.

Section 3. This ordinance shall become operative on April 1, 1956, and prior thereto this County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax ordinance.

Section 4.

(a) (1) For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the County at the rate of one per cent (1%) of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the County of Mariposa on and after April 1, 1956.

(2) For the purposes of this ordinance, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property
sold is delivered by the retailer or his agent to an out-of-state
destination or to a common carrier for delivery to an out-of-
state destination. Delivery charges shall be included in the
gross receipts by which the tax is measured, regardless of the
place to which delivery is made, when such charges are included
in the measure of the sales or use tax imposed by the State of
California. In the event a retailer has no permanent place of
business in the State of California, or has more than one place
of business, the place or places at which retail sales are con-
summated shall be as determined underrules and regulations pre-
scribed and adopted by the Board of Equalization.

(b) (1) Except as hereinafter provided, and except
insofar as they are inconsistent with the provisions of Part 1.5
of Division 2 of the Revenue and Taxation Code of the State of
California, all of the provisions of Part 1 of Division 2 of
said Code, as amended and in force and effect on April 1, 1956,
applicable to sales taxes are hereby adopted and made a part of
this section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of
Division 2 of the Revenue and Taxation Code the State of Califor-
nia is named or referred to as the taxing agency, the County of
Mariposa shall be substituted therefor. Nothing in this sub-
division shall be deemed to require the substitution of the name
of the County of Mariposa for the word "State" when that word is
used as part of the title of the State Controller, State Treasur-
er, the State Board of Control, the State Board of Equalization,
or the name of the State Treasury, or of the Constitution of the
State of California; nor shall the name of the County be sub-
ituted for that of the State in any section when the result of
that substitution would require action to be taken by or against
the County or any agency thereof, rather than by or against the
State Board of Equalization, in performing the functions incident
to the administration or operation of this ordinance; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of that Code; and, in addition, the name of the County shall not be substituted for that of the State in sections 6701, 6702, except in the last sentence thereof, 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted.

(3) If a seller's permit has been issued to a retailer under Section 6069 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

(4) 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) Receipts from the sale of tangible personal property upon which a sales or use tax has become due by reason of the same transaction to any other city and county, county, or city in another county, in this State under a sales or use tax ordinance enacted by that city and county, county, or city in any other county, in this State in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code.

(iii) Receipts from sales to operators of common carrier and waterborne vessels of property to be used or consumed
in the operation of such common carriers or waterborne vessels
principally outside of this County.

Section 5.

(a) An excise tax is hereby imposed on the storage,
use or other consumption in the County of Mariposa of tangible
personal property purchased from any retailer on or after April
1, 1956, for storage, use or other consumption in the County at
the rate of one per cent (1%) of the sales price of the property.
The sales price shall include delivery charges when such charges
are subject to State sales or use tax regardless of the place to
which delivery is made.

(b) (1) Except as hereinafter provided, and except
insofar as they are inconsistent with the provisions of Part 1.5
of Division 2 of the Revenue and Taxation Code of the State of
California, all of the provisions of Part 1 of Division 2 of said
Code, as amended and in force and effect on April 1, 1956, ap-
icable to use taxes, are hereby adopted and made a part of this
section as though fully set forth herein.

(2) Wherever, and to the extent that, in Part 1 of
Division 2 of the Revenue and Taxation Code the State of Califor-

nia is named or referred to as the taxing agency, the County of
Mariposa shall be substituted therefor. Nothing in this sub-
division shall be deemed to require the substitution of the name
of the County of Mariposa for the word "State" when that word is
used as part of the title of the State Controller, State Treasur-
er, the State Board of Control, the State Board of Equalization,
or the name of the State Treasury, or of the Constitution of the
State of California; nor shall the name of the County be substi-
tuted for that of the State in any section when the result of that
substitution would require action to be taken by or against the
County or any agency thereof rather than by or against the State
Board of Equalization, in performing the functions incident to
the administration or operation of this ordinance; and neither
shall the substitution be deemed to have been made in those
sections, including but not necessarily limited to, sections
referring to the exterior boundaries of the State of California,
where the result of the substitution would be to provide an
exemption from this tax with respect to certain storage, use or
other consumption of tangible personal property which would not
otherwise be exempt from this tax while such storage, use or
other consumption remains subject to tax by the State under the
provisions of Part 1 of Division 2 of the Revenue and Taxation
Code, or to impose this tax with respect to certain storage, use
or other consumption of tangible personal property which would
not be subject to tax by the State under the said provisions of
that Code; and in addition, the name of the County shall not be
substituted for that of the State in Section 6701, 6702, except
in the last sentence thereof, 6711, 6715, 6737, 6797 and 6828 of
the Revenue and Taxation Code as adopted.

(3) 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 tan-
gible personal property, the gross receipts from the sale of or
the cost of which has been subject to sales or use tax under a
sales or use tax ordinance enacted in accordance with Part 1.5
of Division 2 of the Revenue and Taxation Code by any other city
and county, county or city in any other county in this
State.

(iii) The storage or use of tangible personal prop-
erty in the transportation or transmission of persons, property,
or communications or in the generation, transmission or distri-
bution of electricity or in the manufacture, transmission or
distribution of gas in intrastate, interstate or foreign commerce by public utilities which are regulated by the Public Utilities Commission of the State of California.

Section 6. Any retailer 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 which the place of business is located, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivisions (1) to (7), inclusive, of subsection (h) of Section 7202 of the Revenue and Taxation Code, and other applicable provisions of Part 1.5 of Division 2 of that Code.

Section 7. No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or this County or against any officer of the State or this County to prevent or enjoin the collection under this ordinance or Part 1.5 of Division 2 of the Revenue and Taxation Code of any tax or any amount of tax required to be collected.

Section 8. All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of this ordinance which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this ordinance.

Section 9. The provisions of this ordinance may, by a subsequent ordinance, be made inoperative not less than 60 days, but not earlier than the first day of the calendar quarter, following an increase by any city within this County of the rate of its sales or use tax above the rate in effect at the time this ordinance was enacted.

Section 10. Any person violating any of the provisions
of this ordinance shall be deemed guilty of a misdemeanor, and
upon conviction thereof shall be punishable by a fine of not
more than $500.00 or by imprisonment for a period of not more
than six months in the county jail or by both such fine and im-
prisonment.

Section 11. If any section, subsection, sentence,
clause, phrase or portion of this ordinance, including but not
limited to any exemption, is, for any reason held to be invalid
or unconstitutional by the decision of any court of competent
jurisdiction, such decision shall not affect the validity of the
remaining portion of this ordinance. The Board of Supervisors
of the County of Mariposa hereby declares that it would have
adopted this ordinance and each section, subsection, sentence,
clause, phrase or portion thereof, irrespective of the fact that
any one or more sections, subsections, sentences, clauses, phrases,
or portions be declared invalid or unconstitutional.

PASSED AND ADOPTED this 27th day of February, 1956 by
the following vote:

AYES: McGregor, McCay, Miller, Ellis, Conrad

NOES: None

ABSENT: None

Acting Chairman of the Board of Supervisors

ATTEST:

Gabrielle Wilson
County Clerk and Ex-Officio Clerk of
the Board of Supervisors.

I, GABRIELLE WILSON, Clerk of the Board of Supervisors, do
hereby certify the foregoing to be a full, true and complete copy
of an ordinance adopted at a meeting of the Board of Supervisors
of the County of Mariposa on February 27, 1956, as the same appears
of record in my office.

Gabrielle Wilson
Clerk of the Board of Supervisors
Mariposa County