

ORDINANCE NO. 352

AN ORDINANCE TO AMEND THE MARIPOSA COUNTY UNIFORM LOCAL SALES AND USE TAX ORDINANCE (ORDINANCE NO. 176)

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

Section 1. Section 2 of Ordinance No. 176 entitled "MARIPOSA County Uniform Local Sales and Use Tax Ordinance" adopted February 27, 1956 ~~as amended~~, is amended by amending paragraph (c) of Section 2 thereof to read:

(c) To adopt a sales and use tax ordinance which imposes a one and one-quarter percent (1¼%) 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 practicable 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;

Section 2. Section 4 of said ordinance is amended by amending subparagraph (1) of paragraph (a) of Section 4 to read:

(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 percent (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 to and including June 30, 1972, and at the rate of one and one-quarter percent (1¼%) thereafter.

Section 3. Section 4 of said ordinance is amended by amending subparagraph (3) of paragraph (b) of Section 4 to read:

(3) If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section.

Section 4. Section 4 of said ordinance is amended by amending subparagraph (4) of paragraph (b) to read:

(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) Eighty percent (80%) of the gross receipts from the sale of property to operators of common carriers and waterborne vessels to be used or consumed in the operation of such common carriers or waterborne vessels principally outside of this County.

Section 5. Section 5 of said ordinance is amended by amending paragraph (a) of Section 5 to read:

(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 percent (1%) of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent (1¼%) thereafter. 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.

Section 6. Section 5 of said ordinance is amended by amending subparagraph (iii) of subparagraph (3) of paragraph (b) to read:

(iii) Provided, however, that the storage or use of tangible personal property in the transportation or transmission of persons, property, or communications or in the generation, transmission or distribution 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 shall be exempt from eighty percent (80%) of the tax due under this section.

Section 7. Section 8.5 is added to said ordinance to read:

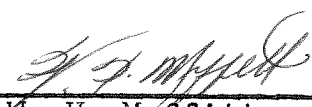
Section 8.5. This ordinance may be made inoperative not less than 60 days, but not earlier than the first day of the calendar quarter, following the County's lack of compliance with Article II (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code.

Section 8. This ordinance shall become operative on July 1, 1972.

Section 9. This ordinance shall be published in Mariposa Gazette a newspaper of general circulation printed and published in Mariposa County.


PASSED AND ADOPTED this 7 day of March, 1972, by the following vote:

AYES: Davis, Hurlbert, Long, Moffitt, Richardson
NOES: None
NOT VOTING: None
ABSENT: None



W. H. Moffitt
Chairman of the Board

ATTEST:



Gabrielle Wilson
Clerk of the Board