

AN ORDINANCE TO AMEND THE UNIFORM LOCAL SALES AND USE TAX ORDINANCE

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

Section 1. Section 2(e) of the Uniform Local Sales and Use Tax Ordinance (Ordinance No. 176) is repealed.

Section 2. Section 4(a)(2) of said ordinance is amended to read:

4(a)(2) For the purposes of this ordinance, all retail sales are 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. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the Board of Equalization.

Section 3. Section 4(b)(4)(ii) of said ordinance is repealed.

Section 4. Section 4(b)(4)(iii) of said ordinance is renumbered to 4(b)(4)(ii).

Section 5. Section 5(b)(2) of said ordinance is amended to read:

5(b)(2) Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this County for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, 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 substituted for that of the State in any section when the result of that substi-

1 tution would require action to be taken by or against the County or any agency
2 thereof rather than by or against the State Board of Equalization, in performing
3 the functions incident to the administration or operation of this ordinance; and
4 neither shall the substitution be deemed to have been made in those sections,
5 including but not necessarily limited to, sections referring to the exterior
6 boundaries of the State of California, where the result of the substitution would
7 be to provide an exemption from this tax with respect to certain storage, use or
8 other consumption of tangible personal property which would not otherwise be
9 exempt from this tax while such storage, use or other consumption remains
10 subject to tax by the State under the provisions of Part 1 of Division 2 of the
11 said Revenue and Taxation Code, or to impose this tax with respect to certain
12 storage, use or other consumption of tangible personal property which would not
13 be subject to tax by the State under the said provisions of that Code; and in
14 addition, the name of the County shall not be substituted for that of the State
15 in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737,
16 6797 and 6828 of the said Revenue and Taxation Code as adopted, and the name
17 of the County shall not be substituted for the word "State" in the phrase "re-
18 tailer engaged in business in this State" in Section 6203 nor in the definition
19 of that phrase in Section 6203.

20 Section 6. Section 5(b)(3)(ii) of said ordinance is amended to read:

21 5(b)(3)(ii). The storage, use or other consumption of tangible person-
22 al property, the gross receipts from the sale of which has been subject to sales
23 tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of
24 Division 2 of the Revenue and Taxation Code by any city and county, county,
25 or city in this State.

26 Section 7. Section 6 of said ordinance is amended to read:

27 6. Any person subject to a sales and use tax under this ordinance
28 shall be entitled to credit against the payment of taxes due under this ordi-
29 nance the amount of sales and use tax due any city in this county; provided,
30 that the city sales and use tax is levied under an ordinance including pro-
31 visions substantially conforming to the provisions of subdivisions (1) to (8),

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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 8. This ordinance shall become operative on January 1, 1962.

PASSED AND ADOPTED this 6th day of November, 1961 by the
following vote:

AYES: McGregor, Jenkins, McCay, Miller, Schatz

NOES: None

ABSENT: None

NOT VOTING: None

Eugene McCay
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 November 6, 1961, as the same appears
of record in my office.

Gabrielle Wilson
Clerk of the Board of Supervisors
Mariposa County