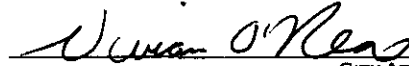


INTRODUCED BY COUNCILMEMBER _____


CITY ATTORNEY

ORDINANCE NO. 11627 C. M. S.

AUTHORIZING THE AMENDMENT OF CERTAIN SECTIONS OF CHAPTER 5, ARTICLE 23, OF THE OAKLAND MUNICIPAL CODE PROVIDING FOR CLARIFICATION AND INCREASE OF THE UTILITY USERS TAX.

WHEREAS, the Council of the City of Oakland adopted Chapter 5, Article 23, of the Oakland Municipal Code ("the Code") providing for the taxation of persons using intrastate telephone, gas, electricity services, cable television, all international and interstate telecommunications and alternate fuel consumption; and

WHEREAS, the City wishes to increase the utility user's tax for all categories of utility consumption except those persons qualifying for the low-income rate assistance program (LIRA) offered by the Pacific Gas & Electric Corporation ("PG&E"); and

WHEREAS, the City wishes to reiterate and confirm that "telecommunications", as used in the Code, refers to all vocal, electronic, and facsimile transfers including those made using cellular and other mobile telephonic devices.

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

Section 1. Section 5-23.03 is hereby amended as follows:

SEC. 5-23.03 TELEPHONE USERS TAX IMPOSED.

(a) There is hereby imposed a tax upon every person with a service address in the City, other than a telephone corporation (as defined by and licensed by the California Public Utilities Commission), using intrastate, interstate, or international telephone communication services including, but not limited to, cellular telephones and facsimile transmissions for communications originating or terminating in the City. The tax imposed by this section shall be at the rate of ~~six and eight tenths percent (6.80%)~~ seven and one-half percent (7.50%) all charges made for such services and shall be paid by the person receiving such services, and collected by the provider of such services.

Section 2. Section 5-23.04 is hereby amended to read as follows:

SEC. 5-23.04 ELECTRICITY USERS TAX IMPOSED.

There is hereby imposed a tax upon every person, other than an electrical corporation (as defined by and licensed by the California Public Utilities Commission), who receives electrical energy within the limits of the City from an electrical corporation. The tax imposed by this Section shall be at the rate of ~~six and eight-tenths percent (6.80%)~~ seven and one-half percent (7.50%) of all charges made for such energy, including minimum charges for service but excluding charges for energy supplied to street lights, and shall be paid by the person paying for such energy. Excepted from this tax increase are persons qualifying for the low-income rate assistance program (LIRA) offered by the Pacific Gas & Electric Corporation ("PG&E").

Section 3. Section 5-23.05(a) is hereby amended to read as follows:

SEC. 5-23.05 GAS USERS TAX IMPOSED.

(a) There is hereby imposed a tax upon every person, other than a gas corporation (as defined by and licensed by the California Public Utilities Commission) who receives gas (including but not limited to propane, butane, and any other gas used for fuel) within the limits of the City which is delivered through mains or pipes by a gas corporation or delivered by any means of transportation. The tax imposed by this section shall be at the rate of ~~six and eight-tenths percent (6.80%)~~ seven and one-half percent (7.50%) of all charges made for such gas, including but not limited to minimum charges for service, or pipeline usage and shall be paid either by the persons paying for such gas, or collected by the service supplier. Excepted from this tax increase are persons qualifying for the low-income rate assistance program (LIRA) offered by the Pacific Gas & Electric Corporations ("PG&E").

Section 4. Section 5-23.052 is hereby added to read as follows:

SEC. 5-23.052 ALTERNATE FUEL USERS TAX IMPOSED. There is hereby imposed a tax upon every person who receives alternate sources of fuel energy including but not limited to coal, charcoal or any other combustible material within the limits of the City which is delivered by any means of transportation. The tax imposed by this section shall be at the rate of ~~six and eight-tenths percent (6.80%)~~ seven and one-half percent (7.50%) of all charges made for such fuel, and shall be paid either by the persons receiving such fuel, or collected by the service supplier.

Section 5. Section 5-23.071 is hereby added to read as follows:

SEC. 5-23.051 CABLE TELEVISION USERS TAX IMPOSED. There is hereby imposed a tax upon every person, other than a cable television corporation, who receives cable television services whether paid periodically or charged per program, event or specific transmission whether delivered by cable, microwave, or any other

method within the City. The tax imposed by this Section shall be at the rate of ~~six and eight-tenths percent (6.80%)~~ seven and one-half percent (7.50%) of all charges made for such services and shall be collected by the service supplier.

Section 6. Section 5-23.02 is hereby amended by the adding the following subsection:

SEC.5-23.02 (j) SERVICE ADDRESS.

"Service Address" shall mean the address or location where the user has its equipment (e.g., cellular phone, telephone, pager, facsimile machine) receiving utility services.

AUG 3 1993

IN COUNCIL, OAKLAND, CALIFORNIA, _____, 19 _____

PASSED BY THE FOLLOWING VOTE:

AYES— ~~XXXXX~~, DE LA FUENTE, ~~XXXXX~~, ~~XXXXX~~, MILEY, OGAWA, SPEES, WOODS-JONES and PRESIDENT, - 6
HARRIS
NOES— BAYTON, JORDAN, MOORE, - 3

ABSENT— NONE

ABSTENTION— NONE

ATTEST:



CEDA FLOYD

City Clerk and Clerk of the Council
of the City of Oakland, California

The Oakland Tribune.

66 Jack London Square, Oakland, CA 94607
(510) 208-6300

LEGAL NO. 4999

**NOTICE AND DIGEST
AUTHORIZING THE
AMENDMENT OF CERTAIN
SECTIONS OF CHAPTER 5,
ARTICLE 23, OF THE OAK-
LAND MUNICIPAL CODE
PROVIDING FOR CLARIFI-
CATION AND INCREASE OF
THE UTILITY USERS TAX**

This Ordinance increases the utility user's tax imposed on the use of telephones, on electricity, gas and alternate fuel energy consumption and on cable television service to a rate of seven and one-half percent (7 1/2%) and extends the tax to cellular telephones.

This Ordinance was introduced at the regular Council Meeting, Tuesday evening, July 27, 1993, and passed to print 7 Aves, 2 Nos. Hearing on final adoption is set for regular Council Meeting at the Lakeside Park Garden Center, 666 Bellevue Avenue, Oakland, California, Tuesday August 3, 1993 at 7:30 p.m.

Three full copies are available for use and examination by the public in the Office of the City Clerk at 505 14th Street, Suite 609, Oakland, California.

CEDA FLOYD, City Clerk
No. 4999 July 31, 1993 (11)

PROOF OF PUBLICATION

Case No.

In the matter of

City of Oakland City Clerk

utility users tax

Alicia Blake

deposes and says that he/she was the Public Notice Advertising Clerk of THE OAKLAND TRIBUNE a newspaper of general circulation as defined by Government Code Section 6000, adjudicated as such by the Superior Court of the State of California, County of Alameda (Order No. 237798, December 4, 1951) which is published and circulated in Oakland Township in said county and state seven days a week.

That the

Notice and Digest

of which the annexed is a printed copy, was published in every issue of THE OAKLAND TRIBUNE on the following dates:

July 31, 1993

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Date August 3, 1993
at Oakland, California.

Alicia Blake

Public Notice Advertising Clerk

The Oakland Tribune.

66 Jack London Square, Oakland, CA 94607
(510) 208-6300

LEGAL NO. 4999

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ENC 2 1 MS BH 23

ST. C. HICK