

*Michelle S. H.*

## NOTICE AND DIGEST

### AN ORDINANCE RESCINDING SECTION 5.04.450 OF THE OAKLAND MUNICIPAL CODE TO ALLOW TAXPAYERS TO REPORT GROSS RENTAL RECEIPTS SEPARATELY FOR THE PURPOSE OF PAYING THE ANNUAL BUSINESS TAX

This is an ordinance rescinds Section 5.04.450 of the Oakland Municipal Code in order to allow taxpayers to report gross rental receipts separately for the purpose of paying the annual business tax.

*10.34CC*  
ORA/COUNCIL  
NOV 04 2003

INTRODUCED BY COUNCILMEMBER \_\_\_\_\_

APPROVED AS TO FORM AND LEGALITY

*Michelle Smith*  
CITY ATTORNEY

OFFICE OF THE CITY CLERK  
OAKLAND

ORDINANCE NO. \_\_\_\_\_ C.M.S.

2003 OCT 16 PM 3:18

**AN ORDINANCE RESCINDING SECTION 5.04.450 OF THE OAKLAND MUNICIPAL CODE TO ALLOW TAXPAYERS TO REPORT GROSS RENTAL RECEIPTS SEPARATELY FOR THE PURPOSE OF PAYING THE ANNUAL BUSINESS TAX**

**WHEREAS**, Section 5.04.450 of the Oakland Municipal Code, the City of Oakland currently requires residential and commercial rental property owners with more than one rental property to combine and report the gross receipts for each location; and

**WHEREAS**, the City desires to rescind Sections 5.04.450 of the Oakland Municipal Code to allow taxpayers to report gross rental receipts separately for each rental property;

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF OAKLAND DOES HEREBY ORDAIN AS FOLLOWS:**

SECTION 1. The City Council finds and determines the forgoing recitals to be true and correct and hereby adopts and incorporates them into this Ordinance.

SECTION 2. The Municipal Code is hereby amended to add, delete, or modify sections as set forth below (section numbers and titles are indicated in **bold type**; additions are indicated by underscoring and deletions are indicated by ~~strike-through~~ type; portions of the regulations not cited or not shown in underscoring or strike-through type are not changed.

SECTION 3. Section 5.04.450 of the Municipal Code is hereby deleted in its entirety.

**~~5.04.450 Combined gross receipts.~~**

~~Whenever a person has more than one business classified under Section 5.04.420A and/or 5.04.430A, the gross receipts for each such location are to be combined and reported on one declaration for the purpose of paying an annual business tax.~~

IN COUNCIL, OAKLAND, CALIFORNIA, SEPTEMBER \_\_, 2003

**PASSED BY THE FOLLOWING VOTE:**

AYES - BROOKS, BRUNNER, CHANG, NADEL, QUAN, REID, WAN AND PRESIDENT DE LA FUENTE

NOES-

ABSENT-

ABSTENTION

**10.34CC**  
**ORA/COUNCIL**  
**NOV 04 2003**

ATTEST: \_\_\_\_\_  
CEDA FLOYD

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