

MISSING ORIGINAL LEGISLATION

Resolution / Ordinance Number: 85 097

City Council Meeting Date JUL 15 2014

Agenda Item No. S-7.15

Recorded Vote 8 Ayes

Reason for Missing Legislation:

- Draft submitted in agenda packet, original never received
- Council amended legislation at the meeting

Responsible Contact Information:

Department CM Kaplan

Contact Person/Ext. Ada Chan x7083

Notes (if any)

FILED
OFFICE OF THE CITY CLERK
OAKLAND

Approved as to Form and Legality

DRAFT

2014 JUN 26 PM 1:16

OAKLAND CITY COUNCIL

City Attorney

RESOLUTION NO. _____ C.M.S.

Introduced by Councilmember: Rebecca Kaplan

A RESOLUTION ENCOURAGING THE ADMINISTRATION TO ENTER INTO AGREEMENTS FOR THE COLLECTION AND REMITTANCE OF LOCAL TAXES TO THE CITY OF OAKLAND BY BROKERS, AGGREGATORS, AND COLLECTIVES.

WHEREAS, in recent years, there has been significant growth in businesses that use brokers, aggregators and collectives to process payments for services on behalf of members/clients; and

WHEREAS, it is important to the Citizens of Oakland that the City's tax collection policies be fair and equitable, both for those who do, and those who do not, use aggregators, brokers, or collectives to collect payment for their services; and

WHEREAS, it is important to the Citizens of Oakland that the City's public services be adequately funded, and the leakage of revenues that has occurred due to online third party brokers, aggregators and collectives be collected so as to fund vital services; and

WHEREAS, it would be cost prohibitive to implement a tax collection and registration requirement against each individual proprietor; and

WHEREAS, new technology allows for business platforms to change at a faster rate than the City's ability to regulate and enforce; and

WHEREAS, new technology has changed existing business models and requires new collection strategies, which include partnering with online third party brokers, aggregators and collectives to ensure revenues are being collected and remitted properly to the City; and

WHEREAS, section 4.08.060 of the Oakland Municipal Code gives the Revenue and Tax Administrator the power to adopt rules and regulations for the purpose of carrying out and enforcing the payment, collection and remittance of Oakland local taxes; now there for be it

RESOLVED, that the Oakland City Council urges the City Administration to enter into voluntary agreements to facilitate collection and remittance of local taxes, by any third party who is facilitating the sale of taxable services on behalf of others; and be it

FURTHER RESOLVED, that entering into a voluntary agreement would not constitute an admission or any waiver of any argument or assertion of law, and shall not constitute evidence of agreement or waiver of responsibility other than as set forth in the agreement; and be it

FURTHER RESOLVED, such agreements should allow either party to terminate with advanced notice as agreed upon within the agreement; and be it

FURTHER RESOLVED, entering into these agreements should in no way restrict the City's ability to thereafter adopt regulations, rules, or policies regarding brokers, aggregators and collectors; and be it

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, GALLO, GIBSON MCELHANEY, KALB, KAPLAN, REID, SCHAAF and PRESIDENT KERNIGHAN

NOES -

ABSENT -

ABSTENTION -

ATTEST: _____
LaTonda Simmons
City Clerk and Clerk of the Council
of the City of Oakland, California