

CITY OF OAKLAND
OFFICE OF THE CITY ATTORNEY

MEMORANDUM

TO: Honorable City Council

FROM: Barbara J. Parker
City Attorney



DATE: July 13, 2020

RE: **Proposed Amendments to July 14, 2020 City Council Meeting Agenda
Item 12 -Equitable Business Tax Update**

Dear President Kaplan and Members of the Council:

The Office of Oakland City Attorney, Barbara Parker, submits the following amendments to the Item 12, Equitable Business Tax Ordinance, on the July 14, 2020 City Council meeting agenda.

Amendment No. 1

Add the following resolved clause to the Resolution to allow the City Attorney to edit the Business tax Ordinance if necessary, to ensure that all provisions of the Ordinance are consistent with any amendments to the provisions of the Ordinance introduced or adopted by City Council:

FURTHER RESOLVED: That, if at the meeting during which the City Council votes to introduce the Ordinance, the Council amends provisions of the Ordinance published with the meeting notice, then the City Attorney is authorized to edit the Ordinance as necessary to ensure that all provisions of the Ordinance are consistent and in conformity with the amendment adopted by City Council.

Amendment No. 2

The City Attorney’s Office has amended the ballot question as follows in accordance with the California Elections Code:

Oakland Business Tax

<p><u>Measure ___ . Shall a measure amending Oakland’s business tax to create a progressive rate structure imposing the highest rates on the highest grossing businesses, increasing Oakland’s annual tax revenue by an estimated \$27,500,000, and generating approximately \$105,000,000 in total annual revenue for municipal services by imposing business tax rates of .06% to .75% of gross receipts, and other rates as stated, be adopted?</u></p>	<p>Yes</p>	
<p>Measure ___ . Shall a measure amending the City of Oakland’s business tax to create a progressive rate structure imposing the highest rates on the biggest businesses; exempt businesses making under \$250,000; close tax loopholes; and generate approximately \$XXX,XXX,XXX in annual revenue for municipal services including, public safety, street repairs, and park maintenance by imposing business tax rates of .075% to 1.34% of gross receipts, and other rates as stated, until repealed by voters, be adopted?</p>	<p>No</p>	
<p>[BALLOT QUESTION SUBJECT TO CITY ATTORNEY APPROVAL AND MAY BE EDITED AS NECESSAFY TO ENSURE COMPLIANCE WITH CALIFORNIA ELECTIONS CODE]</p>		