

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Administration of Traffic Congestion Mitigation Tax]

Ordinance amending the Business and Tax Regulations Code to add provisions to administer the Traffic Congestion Mitigation Tax; and to make conforming non-substantive changes.

Existing Law

Existing law provides for the administration of most of the City's taxes. These administrative provisions include definitions; the Tax Collector's audit and collection authority; filing and payment requirements; rules for refunds and lawsuits; penalty, interest, and citation provisions; and taxpayer confidentiality provisions, among others.

Amendments to Current Law

The Traffic Congestion Mitigation Tax is a proposed tax on the net rider fares of commercial ride-share companies, autonomous vehicles, and private transit services vehicles. This ordinance would extend the existing administrative provisions, as applicable, to the Traffic Congestion Mitigation Tax, if that tax is passed by the voters at the November 5, 2019 election. In general, persons subject to the Traffic Congestion Mitigation Tax would be required to file monthly tax returns and make monthly tax remittances to the Tax Collector.

This ordinance would be operative January 1, 2020, which is the operative date of the Traffic Congestion Mitigation Tax, if that tax is passed by the voters at the November 5, 2019 election.

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