

ORDINANCE NO.

**AN ORDINANCE OF THE CITY OF SAN JOSE  
RETROACTIVELY EXTENDING THE BUSINESS TAX  
AMNESTY AND BUSINESS IMPROVEMENT DISTRICT  
ASSESSMENT AMNESTY PROGRAMS (ORDINANCE  
NOS. 30295 AND 30296, RESPECTIVELY) FROM JUNE  
30, 2020 UP THROUGH AND INCLUDING SEPTEMBER  
30, 2020**

**WHEREAS**, on August 13, 2019, the City Council approved a Business Tax Amnesty Program (Ordinance No. 30295) to be conducted during the period of October 1, 2019 through March 27, 2020 which promotes increased voluntary compliance by allowing taxpayers who pay certain business taxes owed under Chapter 4.76 (“Business Taxes”) to be free from liability for certain other prior Business Taxes as well as penalties and interest for noncompliance for the tax periods of October 1, 2016 – March 27, 2020 (“Amnesty Period”); and

**WHEREAS**, on the same day, the City Council approved a Business Improvement District (“BID”) Assessment Amnesty Program (Ordinance No. 30296) to run concurrently with the Business Tax Amnesty Program; and

**WHEREAS**, the Business Tax Amnesty Program and the BID Assessment Amnesty Program are intended to encourage San José business owners, landlords, and self-employed individuals to pay past due Business Tax and BID assessments, increase current and future Business Tax and BID assessment revenues, and reduce the City’s collection costs; and

**WHEREAS**, on March 10, 2020, the City Council adopted a resolution ratifying and extending the Director of Emergency Services’ Proclamation of March 6, 2020 of the existence of a local emergency resulting from the community spread of the coronavirus known as COVID-19 in the City of San José; and

**WHEREAS**, on March 16, 2020, the Santa Clara County Public Health Officer issued a Shelter in Place Order, for all people to shelter in place, except to meet essential needs or to work to provide essential services, and since then has issued a number of orders that have gradually relaxed prior restrictions; and

**WHEREAS**, on March 24, 2020, the City Council approved Ordinance No. 30383 to extend the Business Tax Amnesty Program and the BID Assessment Amnesty Program, and each Amnesty Program's respective Amnesty Period, retroactively from March 27, 2020 up through and including June 30, 2020 in order to provide relief to small businesses in San José adversely impacted by COVID-19; and

**WHEREAS**, on May 5, 2020, the City Council adopted Resolution No. 79502 continuing the proclamation of local emergency; and

**WHEREAS**, on May 18, 2020, the Santa Clara County Public Health Officer announced amendments to the Shelter in Place Order, effective June 5, 2020, to allow some businesses to resume operating, with modifications based on significant progress in controlling the spread of COVID-19, and extending the Shelter in Place Order until rescinded or modified; and

**WHEREAS**, on June 23, 2020, the City Council adopted Resolution No. 79623 further continuing the proclamation of local emergency; and

**WHEREAS**, the City desires to further extend the Business Tax Amnesty Program and the BID Assessment Amnesty Program, and each Amnesty Program's respective Amnesty Period, retroactively from June 30, 2020 up through and including September 30, 2020 in order to continue to provide relief to small businesses in San José adversely impacted by COVID-19; and

**WHEREAS**, pursuant to the provisions and requirements of the California Environmental Quality Act of 1970, together with related State CEQA Guidelines and Title 21 of the San José Municipal Code (collectively, "CEQA"), the Director of Planning, Building and Code Enforcement has determined that the provisions of this Ordinance do not constitute a project, under File No. PP17-004, Government Funding Mechanism, or Fiscal Activity with no commitment to a specific project which may result in a potentially significant physical impact on the environment; and

**WHEREAS**, the City Council of the City of San José is the decision-making body for this Ordinance; and

**WHEREAS**, this Council has reviewed and considered the "not a project" determination under CEQA prior to taking any approval actions on this Ordinance;

**NOW, THEREFORE**, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAN JOSE:

SECTION 1. The expiration date of the Business Tax Amnesty Program and the Amnesty Period as set forth in Ordinance No. 30295, as amended by Ordinance No. 30383, shall be extended retroactively from June 30, 2020 up through and including September 30, 2020 (the "extension period"). All other provisions of Ordinance No. 30295 and Ordinance No. 30383 not modified by this Ordinance shall remain in full force and effect during the extension period.

SECTION 2. The expiration date of the Business Improvement District Assessment Amnesty Program and the Amnesty Period as set forth in Ordinance No. 30296, as amended by Ordinance No. 30383, shall be extended retroactively from June 30, 2020 up through and including September 30, 2020 (the "extension period"). All other

provisions of Ordinance No. 30296 and Ordinance No. 30383 not modified by this Ordinance shall remain in full force and effect during the extension period.

SECTION 3. Each administrative deadline of March 27, 2020 set forth in Ordinance No. 30295 and Ordinance No. 30296, as extended to June 30, 2020 by Ordinance No. 30383, shall be extended retroactively from June 30, 2020 up through and including September 30, 2020.

PASSED FOR PUBLICATION of title this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

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SAM LICCARDO  
Mayor

ATTEST:

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TONI J. TABER, CMC  
City Clerk