

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF SAN JOSE AMENDING SECTION 4.76.290.5 OF CHAPTER 4.76 OF TITLE 4 OF THE SAN JOSE MUNICIPAL CODE TO EXTEND THE DEADLINE FROM DECEMBER 15, 2017 TO JUNE 29, 2018 FOR RESIDENTIAL LANDLORDS OF 1 OR 2 UNITS TO APPLY FOR A BUSINESS TAX CERTIFICATE AND PAY THE BUSINESS TAX OWED AS OF JULY 1, 2017 WITHOUT INCURRING INTEREST OR PENALTIES, TO TAKE EFFECT RETROACTIVELY ON DECEMBER 15, 2017

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAN JOSE:

SECTION 1. Section 4.76.290.5 of Chapter 4.76 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.76.290.5 Payment – Penalty for Delinquency; and Grace Period for New Residential Landlords of 1 or 2 Rental Units

Section 4.76.290 notwithstanding, every person engaged in the business of renting or leasing residential real estate of fewer than three (3) rental units in the City for which the business tax is owed for the first time as of July 1, 2017, shall have a grace period until June 29, 2018~~December 15, 2017~~ to apply for and secure a valid business tax certificate from the City and pay the business tax without incurring penalties and interest. In the event that payment of the business tax is made after June 29, 2018~~December 15, 2017~~, interest and penalties will accrue in accordance with the provisions of Section 4.76.290 A. retroactive to July 1, 2017.

SECTION 2. The provisions of this Ordinance shall go into effect retroactively on December 15, 2017.

RD:KMM:KML
12/05/2017

PASSED FOR PUBLICATION of title this _____ day of _____, 2018, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

SAM LICCARDO
Mayor

ATTEST:

TONI J. TABER, CMC
City Clerk