

DRAFT

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF SAN JOSE AMENDING SECTIONS 4.76.115 AND 4.76.120 OF CHAPTER 4.76 OF TITLE 4 OF THE SAN JOSE MUNICIPAL CODE TO BROADEN THE DEFINITIONS OF SMALL BUSINESS AND SMALL BUSINESS OWNER IN ORDER TO ADD TRUSTS TO BUSINESS TAX FINANCIAL HARDSHIP EXEMPTIONS UNDER CERTAIN CIRCUMSTANCES

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. Section 4.76.115 of Chapter 4.76 of Title 4 of the San José Municipal Code is amended to read as follows:

4.76.115 Small Business

"Small business" means a business owned and operated by a single natural person or owned and operated jointly by married spouses or domestic partners, without other principals or employees. A small business includes a trust where a natural person or married spouses or domestic partners are the only trustees of the trust. For purposes of this chapter, "domestic partners" means two individuals who have a current declaration of domestic partnership on file with the California Secretary of State pursuant to the Domestic Partner Registration Act, California Family Code Section 297 et seq., as may be amended, identifying themselves as each other's domestic partner. A "small business" does not include a corporation, partnership, or association unless the single business operator or married spouses or domestic partners are the only employees of the corporation, partnership, or association.

SECTION 2. Section 4.76.120 of Chapter 4.76 of Title 4 of the San José Municipal Code is amended to read as follows:

4.76.120 Small Business Owner

"Small business owner" means a single natural person who owns and operates a small business or owns and operates a small business with his or her spouse or domestic partner, or acts as a trustee or acts as a trustee with his or her spouse or domestic partner, as applicable.

SECTION 3. The provisions of this Ordinance shall go into effect on October 1, 2019.

PASSED FOR PUBLICATION of title this _____ day of _____, 2019, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

SAM LICCARDO
Mayor

ATTEST:

TONI J. TABER, CMC
City Clerk