

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 MARCH
27, 2020 UP THROUGH AND INCLUDING JUNE 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, the City desires 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, 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 shall be extended retroactively from March 27, 2020 up through and including June 30, 2020 (the "extension period"). All other provisions of Ordinance No. 30295 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 shall be extended retroactively from March 27, 2020 up through and including June 30, 2020 (the “extension period”). All other provisions of Ordinance No. 30296 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 shall be extended retroactively from March 27, 2020 up through and including June 30, 2020.

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

AYES:

NOES:

ABSENT:

DISQUALIFIED:

SAM LICCARDO
Mayor

ATTEST:

TONI J. TABER, CMC
City Clerk