Legislation Details (With Text)

File #:	19-623 **Version:** 1		
Type:	Strategic Support	**Status:**	Agenda Ready
File created:	7/29/2019	**In control:**	City Council
On agenda:	8/13/2019	**Final action:**	
Title:	Actions Related to the Business Tax and Business Improvement District Assessments Amnesty Programs and Amendment to Title 4 of the San José Municipal Code for Business Tax Financial Hardship Exemptions.		
Sponsors:			
Indexes:			
Code sections:			
Attachments:	1. Memorandum, 2. Presentation, 3. (a) Ordinance, 4. (b) Ordinance, 5. (c) Ordinance, 6. Memorandum from Foley, 8/13/2019, 7. Memorandum from Jones, 8/13/2019		

Date	Ver.	Action By	Action	Result
8/13/2019	1	City Council		

Actions Related to the Business Tax and Business Improvement District Assessments Amnesty Programs and Amendment to Title 4 of the San José Municipal Code for Business Tax Financial Hardship Exemptions.

(a) Approve an ordinance authorizing the Director of Finance to administer a Business Tax Amnesty Program which forgives taxpayers who pay certain past due business taxes from liability for the remaining past due business taxes, interest, and penalties.

(b) Approve an ordinance authorizing an Amnesty Program for the Downtown and Japantown Business Improvement District Assessments, to run concurrently with the Business Tax Amnesty Program.

(c) Approve an ordinance amending Sections 4.76.115 and 4.76.120 of Chapter 4.76 of Title 4 of the San José Municipal Code to broaden the definitions of small business and small business owner in order to expand the eligibility requirements for the Business Tax Financial Hardship Exemptions to include trusts under certain circumstances.

CEQA: Not a Project, 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. (Finance)