ORDINANCE NO. 2013-06

AN ORDINANCE OF THE CITY OF SANTA CRUZ AMENDING SECTIONS 3.36.030, 3.36.040, 3.36.050, 3.36.060, 3.36.070, 3.36.080, 3.36.090, 3.36.100, 3.36.120, 3.36.150, 3.36.170, 3.36.190, AND 3.36.210 AND ADDING SECTIONS 3.36.211, 3.36.212, 3.36.213, AND 3.36.214 OF THE SANTA CRUZ MUNICIPAL CODE PERTAINING TO ADMISSION TAX

This ordinance would serve to amend the City's Admissions Tax Ordinance, in several respects. As amended the ordinance would exempt from the tax charges paid by persons for membership in or use of health clubs, gyms, yoga studios and other physical fitness facilities where payment is made on an annual, quarterly, periodic or other advance basis. The ordinance would also clarify the City's past practice that the school-sponsored event exemption only applies to events sponsored by elementary and high schools established in accordance with California Education Code requirements. The ordinance similarly clarifies that when a non-fixed operator conducts an event at a fixed operator's event venue, the fixed operator is responsible for assuring that the non-fixed operator collects and remits the tax and further provides that the fixed operator is responsible for doing so should the non-fixed operator fail to do so. The ordinance also makes other minor amendments pertaining to the ordinance's administration and procedures to bring it into compliance with current Finance Department practices and other City tax ordinances. The ordinance does not impose a new tax or increase the currently effective 5% tax rate. PASSED FOR PUBLICATION on this 14th day of May, 2013, by the following vote: AYES: Councilmembers Terrazas, Comstock, Lane, Mathews, Posner; Vice Mayor Robinson; Mayor Bryant. NOES: None. ABSENT: None. DISQUALIFIED: None. APPROVED: ss/Hilary Bryant, Mayor. ATTEST: ss/Bren Lehr, City Clerk Administrator. This Ordinance is scheduled for further consideration at the Council meeting of May 28, 2013.