

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LONG BEACH PROVIDING FOR A TEMPORARY AMNESTY PERIOD FOR UNLICENSED BUSINESSES FOR THE PERIOD FROM JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

WHEREAS, the City Council has undertaken the enactment of measures to provide encouragement and the continuance of incentives for business license compliance for persons doing business with and/or located in the City of Long Beach.

NOW, THEREFORE, the City Council of the City of Long Beach resolves as follows:

Section 1. The Director of Financial Management ("Director") shall develop and administer a temporary amnesty program for business license tax ("Amnesty Program") for the period from January 1, 2006 through December 31, 2006, as provided herein.

Sec. 2. The Amnesty Program shall be conducted during the period from January 1, 2006 through December 31, 2006. The Director shall waive all business license tax and penalties imposed under Long Beach Municipal Code Sections 3.80.210 and 3.80.422, for the periods for which tax amnesty is granted, which are owed as a result of a taxpayer's failure to timely apply for a business license and pay the tax thereon.

Sec. 3. The Amnesty Program shall apply to any taxpayer who within thirty (30) days of receiving written notice from the City of the need to obtain a business license, requests amnesty for business license tax and penalties accruing for the operation of each business for which the taxpayer failed to apply for a business license, whether currently operating or not during the three year period prior to January 1, 2006, and who does all of the following:

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Telephone (562) 570-2200

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- A. Completes in full a "Request for Business License Amnesty" form available from the City, for each separate business for which the taxpayer failed to obtain a business license for the three (3) year period, or any portion thereof, before January 1, 2006;
- B. Files a completed business license application for all businesses currently operating in the City for which he or she has not previously filed a business license application; and
- C. Pays the business license tax for any tax liability accruing for the current period. The current period for the Amnesty Program shall be defined as starting January 1, 2006.

Sec. 4. The Amnesty Program shall apply to taxpayers who have never applied for a business license and have no collection or other action pending with the City. The Amnesty Program shall not apply to taxpayers where the Director has issued a notice, citation, billing, deficiency determination or penalty assessment prior to January 1, 2006, for failure to obtain a business license pursuant to Long Beach Municipal Code Sections 3.80.210 and 3.80.422 and for tax and penalties thereon.

Sec. 5. The Amnesty Program shall apply to applicant's tax liabilities accruing before January 1, 2006, who fully comply with Section 3 above. The Amnesty Program does not apply to tax liability accruing on or after January 1, 2006.

Sec. 6. The Amnesty Program shall not be applicable to and shall not waive, void, or invalidate any pending actions or past actions filed by the Long Beach City Prosecutor's Office or the Long Beach City Attorney's Office relating to the non-reporting, under-reporting, or collection of business license taxes and penalties, or any pending administrative proceedings, or citations relating to a business license.

Sec. 7. As to business license applications, whether complete or not, pending, and whether issued or not, existing prior to January 1, 2006, no refund or credit shall be granted by the City in the Amnesty Program to a taxpayer of any tax or penalty paid or due on a tax statement prior to the amnesty period for new or renewing business

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1 licenses.

2 Sec. 8. As to the Amnesty Program, no criminal or civil action shall be
3 brought against the taxpayer for non-reporting, under-reporting or non-payment of tax for
4 any prior tax period for which the taxpayer has requested and received amnesty pursuant
5 to the provisions of this resolution. Except as specifically stated in this resolution, amnesty
6 shall not waive, release, forgive or affect in any way the application of any other violation
7 of law, or relieve any person, in any manner, from compliance with the requirements of
8 Title 5 of the Long Beach Municipal Code if applicable, or payment of any assessment,
9 charge, or fee not related to business license tax, or condone any illegal acts, businesses
10 in violation of the law, or violations of the building and zoning codes within the City of Long
11 Beach, or violations of any state or federal laws.

12 Sec. 9 . This resolution shall take effect on January 1, 2006 or as soon
13 thereafter as it is adopted by the City Council, and the City Clerk shall certify to the vote
14 adopting this resolution.

15 I hereby certify that the foregoing resolution was adopted by the City Council
16 of the City of Long Beach at its meeting of _____, 2005, by the
17 following vote:

18 Ayes: Councilmembers: _____
19 _____

20 _____

21 _____

22 Noes: Councilmembers: _____

23 _____

24 Absent: Councilmembers: _____

25 _____

26 _____

27 _____

28 _____

City Clerk