

OFFICE OF THE CITY ATTORNEY
ROBERT E. SHANNON, City Attorney
333 West Ocean Boulevard, 11th Floor
Long Beach, CA 90802-4664

1 RESOLUTION NO. RES-10-0032

2
3 A RESOLUTION OF THE CITY COUNCIL OF THE
4 CITY OF LONG BEACH TO PROVIDING FOR A
5 TEMPORARY AMNESTY PERIOD FOR UNLICENSED
6 BUSINESSES FOR THE PERIOD FROM APRIL 1, 2010
7 THROUGH APRIL 1, 2011

8
9 WHEREAS, the City Council has undertaken the enactment of measures to
10 provide encouragement and the continuance of incentives for business license
11 compliance for persons doing business with and/or located in the City of Long Beach;

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

14 Section 1. The Director of Financial Management ("Director") shall
15 develop and administer a temporary amnesty program for business license tax ("Amnesty
16 Program") for the period from April 1, 2010 through April 1, 2011, as provided herein.

17 Section 2. The Amnesty Program shall be conducted during the period
18 from April 1, 2010 through April 1, 2011. The Director shall waive all business license tax
19 and penalties imposed under the Long Beach Municipal Code Sections 3.80.210 and
20 3.80.422, for the periods for which tax amnesty is granted, which are owed as a result of
21 a taxpayer's failure to timely apply for a business license and pay for the tax thereon.

22 Section 3. The Amnesty Program shall apply to any taxpayer who within
23 thirty (30) days of receiving written notice from the City of the need to obtain a business
24 license, requests amnesty for business license tax and penalties accruing for the
25 operation of each business for which the taxpayer failed to apply for a business license,
26 whether currently operating or not during the three period prior to April 1, 2010, and who
27 does all of the following:

28 A. Completes in full a "Request for Business License Amnesty"

1 form available from the City, for each separate business for which the
2 taxpayer failed to obtain a business license for the period April 1, 2007
3 through April 1, 2010, or any portion of that period;

4 B. Files a completed business license application for all
5 businesses currently operating in the City for which he or she has not
6 previously filed a business license application; and

7 C. Pays the business license tax for any tax liability accruing for
8 the current period. The current period for the Amnesty Program shall be
9 defined as starting April 1, 2010.

10 Section 4. The Amnesty Program shall apply to taxpayers who have
11 never applied for a business license and have no collection or other action pending with
12 the City. The Amnesty Program shall not apply to taxpayers where the Director has
13 issued a notice, citation, billing, deficiency determination or penalty assessment prior to
14 April 1, 2010, for failure to obtain a business license pursuant to Long Beach Municipal
15 Code Sections 3.80.210 and 3.80.422 and for tax and penalties thereon.

16 Section 5. The Amnesty Program shall apply to applicant's tax liabilities
17 accruing before April 1, 2010, who fully comply with Section 3 above. The Amnesty
18 Program does not apply to tax liability accruing on or after April 1, 2010.

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

24 Section 7. As to business license applications, whether complete or not,
25 pending, and whether issued or not, existing prior to April 1, 2010, no refund or credit
26 shall be granted by the City in the Amnesty Program to a taxpayer of any tax or penalty
27 paid or due on a tax statement prior to the Amnesty Period for new or renewing business
28 licenses.

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

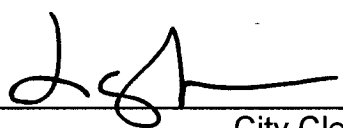
Section 9. This resolution shall take effect immediately upon its adoption by the City Council, and the City Clerk shall certify the vote adopting this resolution.

I hereby certify that the foregoing resolution was adopted by the City Council of the City of Long Beach at its meeting of March 23, 2010 by the following vote:

Ayes: Councilmembers: Garcia, Lowenthal, DeLong,
O'Donnell, Schipske, Reyes Uranga,
Gabelich, Lerch.

Noes: Councilmembers: None.

Absent: Councilmembers: Andrews.



City Clerk