

RESOLUTION NO. RES-05-0145

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:

Robert E. Shannon
City Attorney of Long Beach
333 West Ocean Boulevard
Long Beach, California 90802-4664
Telephone (562) 570-2200

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

11 Sec. 4. The Amnesty Program shall apply to taxpayers who have never

12 applied for a business license and have no collection or other action pending with the City.

13 The Amnesty Program shall not apply to taxpayers where the Director has issued a notice,

14 citation, billing, deficiency determination or penalty assessment prior to January 1, 2006,

15 for failure to obtain a business license pursuant to Long Beach Municipal Code Sections

16 3.80.210 and 3.80.422 and for tax and penalties thereon.

17 Sec. 5. The Amnesty Program shall apply to applicant's tax liabilities

18 accruing before January 1, 2006, who fully comply with Section 3 above. The Amnesty

19 Program does not apply to tax liability accruing on or after January 1, 2006.

20 Sec. 6. The Amnesty Program shall not be applicable to and shall not waive,

21 void, or invalidate any pending actions or past actions filed by the Long Beach City

22 Prosecutor's Office or the Long Beach City Attorney's Office relating to the non-reporting,

23 under-reporting, or collection of business license taxes and penalties, or any pending

24 administrative proceedings, or citations relating to a business license.

25 Sec. 7. As to business license applications, whether complete or not,

26 pending, and whether issued or not, existing prior to January 1, 2006, no refund or credit

27 shall be granted by the City in the Amnesty Program to a taxpayer of any tax or penalty

28 paid or due on a tax statement prior to the amnesty period for new or renewing business

