

RESOLUTION NO. C-28491

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LONG BEACH PROVIDING FOR A NINETY DAY AMNESTY PERIOD FOR UNLICENSED BUSINESSES FOR THE PERIOD FROM DECEMBER 7, 2004 THROUGH DECEMBER 31, 2005

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

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 program for business license tax amnesty ("Amnesty Program") for the period from December 7, 2004 through December 31, 2005, as provided herein.

Sec. 2. The Amnesty Program shall be conducted during the period from December 7, 2004 through December 31, 2005. The Director shall waive all business license taxes 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 apply for a business license and pay the tax thereon.

Sec. 3. The Amnesty Program shall apply to any taxpayer who, (i) between December 7, 2004 through February 28, 2005, or (ii) within thirty (30) days of receiving written notice from the City of the need to obtain a business license, requests amnesty for business license taxes and penalties accruing for the operation of each business for which the taxpayer failed to apply for a business license, whether currently

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1 operating or not during the three year period prior to December 7, 2004, and who does  
2 all of the following:

- 3           A.     Completes in full a "Request for Business License Amnesty" form  
4                   available from the City, for each separate business for which the  
5                   taxpayer failed to obtain a business license for the three (3) year  
6                   period, or any portion thereof, before December 7, 2004.
- 7           B.     Files a completed business license application for all businesses  
8                   currently operating in the City for which he or she has not  
9                   previously filed a business license application; and
- 10          C.     Pays the business license tax for any tax liability accruing for the  
11                   current period. The current period for the Amnesty Program shall  
12                   be defined as starting December 7, 2004.

13               Sec. 4. The Amnesty Program shall apply only to taxpayers who have  
14               never applied for a business license and have no collection or other action pending with  
15               the Director. The Amnesty Program shall not apply to taxpayers to which the Director  
16               has issued a notice, citation, billing, deficiency determination or penalty assessment  
17               prior to December 7, 2004, for failure to obtain a business license pursuant to Long  
18               Beach Municipal Code Sections 3.80.210 and 3.80.422 or for failure to pay tax and  
19               penalties thereon.

20               Sec. 5. The Amnesty Program shall apply to applicant's tax liabilities  
21               accruing before December 7, 2004, who fully comply with Section 3 above. The  
22               Amnesty Program does not apply to tax liability accruing on or after December 7, 2004.

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

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

