

RESOLUTION NO. C-

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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,

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1 pending, and whether issued or not, existing prior to December 7, 2004, no refund or
2 credit shall be granted by the City in the Amnesty Program to a taxpayer of any tax or
3 penalty paid or due on a tax statement prior to the amnesty period for new or renewing
4 business licenses.

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

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

17 I hereby certify that the foregoing resolution was adopted by the City
18 Council of the City of Long Beach at its meeting of _____, 2004, by the
19 following vote:

20 Ayes: Councilmembers: _____
21 _____
22 _____

23 Noes: Councilmembers: _____
24 _____

25 Absent: Councilmembers: _____
26 _____
27 _____

City Clerk