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ORDINANCE NO. 753

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF SUISUN CITY,
CALIFORNIA, APPROVING A TAX ON COMMERCIAL CANNABIS
ACTIVITIES BY ADDING CHAPTER 3.44 (COMMERCIAL
CANNABIS TAX) TO TITLE 3 (REVENUE AND FINANCE) OF THE
SUISUN CITY CODE**

WHEREAS, the City of Suisun City (“City”) is a general law city located in the County of Solano, State of California; and

WHEREAS, pursuant to subdivision (b) of Section 2 of Article XIII C of the California Constitution and Sections 53720 *et seq.* of the Government Code, the City’s City Council (“City Council”) has the authority to impose a general tax upon submission of the tax to the voters of the City and approval thereof by a majority of the voters voting on the tax at an election consolidated with a regularly scheduled general election for members of the City Council; and

WHEREAS, in 1996, California voters approved Proposition 215, the Compassionate Use Act (“CUA”), codified as Health and Safety Code §11362.5, to exempt certain patients and their primary caregivers from criminal liability under state law for the possession and cultivation of cannabis for medical purposes; and

WHEREAS, in 2003, the California legislature enacted Senate Bill 420, the Medical Marijuana Program Act (“MMPA”), codified as Health & Safety Code §§ 11362.7 *et seq.*, and as later amended, to clarify the scope of the CUA relating to the possession and cultivation of cannabis for medical purposes, and to authorize local governing bodies to adopt and enforce laws consistent with its provisions; and

WHEREAS, in 2015, the State of California adopted AB 266, AB 243, and SB 643, collectively referred to as the Medical Cannabis Regulation and Safety Act (“MCRSA”), which established a comprehensive regulatory and licensing scheme for commercial medical cannabis operations; and

WHEREAS, at the November 8, 2016 general election, the Control, Regulate and Tax Adult Use of Marijuana Act (“AUMA”) was approved by California voters as Proposition 64, which established a comprehensive regulatory and licensing scheme for commercial recreational (adult-use) cannabis operations, and which also legalized limited personal recreational cannabis use, possession, and cultivation; and

WHEREAS, on June 27, 2017, Governor Brown signed Senate Bill 94, the Medicinal and Adult-Use Cannabis Regulation and Safety Act (“MAUCRSA”), which merged the regulatory regimes of the MCRSA and the AUMA; and

WHEREAS, on May 29, 2018, the City adopted Ordinance No. 750, adding Chapter 18.49 to the Suisun City Code and thereby establishing a commercial cannabis regulatory program in the City; and

1 **WHEREAS**, Suisun City Code Chapter 18.49, as adopted by Ordinance No. 750 and
2 in its current form, authorizes commercial cannabis cultivation (except outdoor cultivation),
3 manufacturing, distribution, testing, and retail sales businesses (delivery businesses and one
4 storefront dispensary business) to operate in the City, subject to issuance of the requisite State
5 license and City-issued commercial cannabis business permit, and to continuing compliance
6 with Suisun City Code Chapter 18.49 and other applicable state and local laws and regulations;
7 and

8 **WHEREAS**, there is currently no City tax in effect for medicinal or adult-use
9 commercial cannabis operations of any type; and

10 **WHEREAS**, MAUCRSA and AUMA do not preempt local taxation of cannabis
11 operations; and

12 **WHEREAS**, the City Council finds that tax revenue from commercial cannabis
13 operations can provide funds for additional City services to protect and promote the general
14 health and welfare of the citizens of the City; and

15 **WHEREAS**, although the City Council does not desire, nor does it intend by this
16 ordinance, to allow any commercial cannabis uses in the City other than those currently allowed
17 pursuant to Suisun City Code Chapter 18.49, it does desire to seek voter approval for cannabis
18 taxes applicable both to currently allowed commercial cannabis uses and to other commercial
19 cannabis uses that may be allowed in the future; and

20 **WHEREAS**, the City Council desires that a cannabis tax be submitted to the voters for
21 approval so that every person conducting a commercial cannabis operation in the City shall pay
22 a commercial cannabis receipts tax of up to 15% of its proceeds, regardless of whether such
23 operation has a valid permit pursuant to the Suisun City Code, and/or a commercial cannabis
24 square footage tax of up to \$25 per square foot of space utilized for commercial cannabis
25 activities, regardless of whether such operation has a valid permit pursuant to the Suisun City
26 Code, and that the commercial cannabis square footage tax shall generally be adjusted on an
27 annual basis for inflation based on the consumer price index; and

28 **WHEREAS**, the City Council desires that the cannabis tax revenue generated pursuant
to this Ordinance, if approved by the voters, may be spent for unrestricted general revenue
purposes.

**NOW, THEREFORE, THE PEOPLE OF THE CITY OF SUISUN CITY,
CALIFORNIA DO HEREBY ORDAIN AS FOLLOWS:**

SECTION 1. RECITALS

The foregoing recitals are true and correct, and are incorporated herein by reference.

**SECTION 2. CHAPTER 3.44 (COMMERCIAL CANNABIS TAX) IS
HEREBY ADDED TO TITLE 3 (REVENUE AND FINANCE) OF THE SUISUN CITY
CODE AS FOLLOWS:**

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Chapter 3.44 COMMERCIAL CANNABIS TAX

- Section 3.44.010 Definitions.
- Section 3.44.020 Commercial Cannabis Tax Imposed.
- Section 3.44.030 Purpose, Applicability, and Operation of Commercial Cannabis Tax.
- Section 3.44.040 Returns and Remittances.
- Section 3.44.050 Failure to Pay Commercial Cannabis Tax.
- Section 3.44.060 Refunds.
- Section 3.44.070 Enforcement.
- Section 3.44.080 Debts; Deficiencies; Determinations; Hearings.
- Section 3.44.090 Administration.
- Section 3.44.100 Conflicts.
- Section 3.44.110 Amendments.

Section 3.44.010 Definitions.

- A. The definitions contained in Chapter 18.49 of the Suisun City Code shall apply to this chapter, unless otherwise expressly provided herein or the context otherwise requires.
- B. Notwithstanding subsection (A), the following terms shall have the following meanings for purposes of this chapter:
 - 1. “Cannabis accessories” has the definition set forth in Health & Safety Code Section 11018.2, as may be amended.
 - 2. “Due date” means the date a tax return or tax payment is due to be remitted to the City pursuant to this chapter.
 - 3. “Proceeds” means the gross revenue of a commercial cannabis operation, whether received in money or otherwise, generated from the sale of cannabis or cannabis products or the performance of any act or service from which a charge is made or a credit allowed, if such act is done as part of or in connection with the sale of cannabis or cannabis products, or if such act otherwise constitutes commercial cannabis activity or is done in the course of commercial cannabis activities, including but not limited to testing and distribution of cannabis or cannabis products. “Proceeds” does not include revenue generated from the sale of cannabis accessories. “Proceeds” includes all receipts, cash and property of any kind or nature, consideration of any nature, without any deduction therefrom on account of the cost of property sold, the cost of materials used, labor or services costs, interest paid or payable or losses or other expenses whatsoever. Excluded from Proceeds are any taxes required by law to be added to the purchase and collected from the consumer or purchaser, such part of the sales price of any property returned by the purchaser to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in Proceeds. Proceeds may also exclude any such other

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amounts that may be determined by the Tax Administrator as not being included in Proceeds pursuant to administrative rulings or instructions provided by the Tax Administrator.

“Remit” means to personally deliver a tax return and tax payment as appropriate to the City, or to mail a tax return and tax payment as appropriate via certified mail, return receipt requested, sufficiently in advance so as to ensure actual receipt by the City on or before the due date.

- 4. “Space utilized for commercial cannabis activities” means any area in a building or structure, or outdoor space as may be allowed, including floor space and other surface area (including the surface area occupied by all layers of stacking, in the context of cultivation), used or designated for use by a commercial cannabis operation for cultivation, manufacturing, testing, distribution, or sales of cannabis or cannabis products, or otherwise used or designated for use for commercial cannabis activities. For a building or structure with more than one (1) floor, “space utilized for commercial cannabis activities” shall include all floors of the building or structure. “Space utilized for commercial cannabis activities” does not include outdoor space not actively used for commercial cannabis activities (patios, parking, landscaping, etc.), and does not include indoor areas such as restrooms, kitchens, and employee break rooms which are used strictly to accommodate the personal needs of the employees or other personnel of a commercial cannabis operation. Space utilized for commercial cannabis activities shall be calculated in square feet and measured using clearly identifiable boundaries, including all of the space within the boundaries. Space utilized for commercial cannabis activities may be noncontiguous but each unique area included in the total calculation shall be separated by an identifiable boundary including, but not limited to, interior walls, shelves, and greenhouse walls. In the context of cultivation, space utilized for commercial cannabis activities includes all designated area that will be used in the germination, vegetative, pre-flowering, flowering or harvesting phases of cultivation (including nursery areas and areas that will contain mature plants) at any time. Space utilized for commercial cannabis activities shall be determined by the Tax Administrator, in his or her sole discretion, in accordance with this definition.
- 5. “Stacking” means cultivating cannabis plants on platforms or tables and stacking them in multiple layers on top of each other.
- 6. “Tax” means the tax imposed by this chapter.
- 7. “Tax Administrator” means the City’s City Manager, or his or her designee.

Section 3.44.020 Commercial Cannabis Tax Imposed.

- A. Commercial Cannabis Receipts Tax. Every person conducting a commercial cannabis operation in the City, regardless of whether such operation has a valid permit pursuant to Suisun City Code Chapter 18.49, shall pay a commercial cannabis receipts tax of up to fifteen percent (15%) of the proceeds of the commercial cannabis operation.

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- B. Commercial Cannabis Square Footage Tax. Every person conducting a commercial cannabis operation in the City, regardless of whether such operation has a valid permit pursuant to Suisun City Code Chapter 18.49, shall pay a commercial cannabis square footage tax of up to twenty-five dollars (\$25) per square foot per year for space utilized for commercial cannabis activities. The commercial cannabis square footage tax shall be adjusted annually on July 1 of each year after the effective date of this chapter based on the Consumer Price Index (“CPI”) for all urban consumers in the San Francisco-Oakland-Hayward areas as published by the United States Government Bureau of Labor Statistics. However, no such adjustment shall decrease any tax imposed by this chapter, unless approved by the City Council.
- C. The tax rates of the commercial cannabis receipts tax and the commercial cannabis square footage tax shall automatically be set at the maximum rates specified in this section unless established otherwise by resolution of the City Council.
- D. The due date for tax payments is 45 days after the conclusion of each calendar quarter, except as otherwise expressly stated in this chapter.
- E. The commercial cannabis square footage tax, which is calculated on an annual basis, shall be pro-rated as necessary to facilitate the quarterly payments required by this chapter.

Section 3.44.030 Purpose, Applicability, and Operation of Commercial Cannabis Tax

- A. Purpose of Tax. The revenue generated by the commercial cannabis receipts tax and commercial cannabis square footage tax imposed by this chapter may be spent for unrestricted general revenue purposes.
- B. The tax is in addition to all other taxes imposed by the Suisun City Code, including, but not limited to, business license taxes pursuant to Title 5.
- C. Neither establishment nor payment of the tax shall constitute or be construed as authorization of any commercial cannabis operation that is not authorized pursuant to Suisun City Code Chapter 18.49. However, the tax is intended to apply both to commercial cannabis operations that are currently allowed under Suisun City Code Chapter 18.49 and to any potential future commercial cannabis operations that the City Council may subsequently allow by ordinance.
- D. The City Council may set and thereafter tax at lower rates than the maximum rates set forth in this chapter, may establish exemptions, incentives, or other reductions, may impose penalties and interest charges, and may make determinations of tax due for failure to pay the tax in a timely manner, to the fullest extent allowed under state law and the Suisun City Code. No action by the City Council under this section shall prevent the City Council from later increasing or restoring the taxes to higher rates up to the maximum rates authorized by this chapter, or from removing or altering any exemption, incentive, reduction, or other action under this section, and no such action shall require voter approval.
- E. The taxes imposed by this chapter are not sales or use taxes and shall not be calculated or assessed as such. The taxes shall not be separately identified or

1 otherwise specifically assessed or charged to any individual, consumer or customer;
2 rather, the taxes are imposed upon the commercial cannabis operation.

3 **Section 3.44.040 Returns and Remittances.**

4 The taxes imposed by this chapter shall be due and payable as follows:

- 5
- 6 A. Each commercial cannabis operation owing tax, on or before the due date for each
7 calendar quarter, shall prepare and remit to the Tax Administrator a tax return
8 reflecting the total proceeds of, and the amount of tax owed by, the commercial
9 cannabis operation for said calendar quarter. At the time the tax return is filed, the
10 full amount of the tax owed for said calendar quarter shall be remitted to the City.
- 11 B. For commercial cannabis operations which commence during the pendency of a
12 given calendar quarter, the operation's initial tax return and tax payment shall be
13 remitted within 45 days of the conclusion of the first full calendar quarter, and shall
14 be pro-rated as necessary to provide for payment of the initial partial quarter plus
15 the first full quarter during which the operation was in business.
- 16 C. All tax returns shall be prepared and remitted using forms provided by the Tax
17 Administrator, and shall include all information deemed necessary by the Tax
18 Administrator to determine the amount of tax due.
- 19 D. Tax returns and payments for all outstanding taxes owed to the City are immediately
20 due to the Tax Administrator upon cessation of a commercial cannabis operation for
21 any reason.
- 22 E. Notwithstanding any other provision of this chapter, whenever any payment,
23 statement, report, request or other communication is received by the Tax
24 Administrator after the due date, but is in an envelope bearing a postmark reflecting
25 that it was mailed prior to the due date, and the Tax Administrator is provided with
26 substantial proof that it was in fact properly mailed prior the due date and its non-
27 receipt by the Tax Administrator was due to no fault of the taxpayer, the Tax
28 Administrator may regard such payment, statement, report, request, or other
communication as having been timely received.
- F. Notwithstanding any other provision of this chapter, if the date that would normally
be the due date falls on a Friday, Saturday, Sunday, or a federal holiday, the due
date shall be the next regular business day on which the City Hall is open to the
public following the date that would otherwise have been the due date.
- G. Except as otherwise specifically provided in this chapter, a tax payment that is not
remitted on or before the due date becomes, and shall be deemed, delinquent
commencing the day after the due date.
- H. The Tax Administrator is not required to send any delinquency or other notice or
bill to any person for any tax payment required pursuant to this chapter to be deemed
delinquent, or for any penalty or interest established pursuant to this chapter to
apply. Failure to send such a notice or bill shall not affect the entitlement of the City

1 to collect any delinquent tax or associated penalties or interest pursuant to this
2 chapter.

3 **Section 3.44.050 Failure to Pay Commercial Cannabis Tax.**

4 Any person who fails or refuses to pay any tax on or before the due date shall incur
5 penalties and interest as follows, and shall be liable for payment of said penalties and
6 interest in addition to the delinquent tax amount and any other amounts as may be
7 authorized by law:

- 8 A. A penalty of up to twenty-five percent (25%) of any tax amount that becomes
9 delinquent, which penalty shall attach immediately and automatically upon the
10 amount becoming delinquent.
- 11 B. An additional penalty of up to twenty-five percent (25%) of any delinquent tax
12 amount remaining unpaid after the conclusion of one calendar quarter after the
13 amount became delinquent, which penalty shall attach immediately and
14 automatically at that time.
- 15 C. Interest, at a rate not to exceed fifteen percent (15%) per year, which shall accrue on
16 all delinquent tax amounts and outstanding penalties. Interest on delinquent tax
17 amounts shall be calculated from the date the tax became delinquent. Interest on
18 outstanding penalties shall be calculated from the date the penalties attached.
- 19 D. The penalty and interest rates shall automatically be set at the maximum rates
20 specified in this section unless established otherwise by resolution of the City
21 Council.
- 22 E. Whenever a check is submitted for a tax payment required by this chapter, and the
23 check is subsequently returned unpaid by the bank upon which the check is drawn,
24 and the check is not redeemed prior to the due date, the taxpayer will be liable for
25 the delinquent tax amount plus the penalties and interest provided for in this section.
- 26 F. The tax obligations imposed by this chapter shall commence on, and shall be
27 calculated from, the effective date of this chapter.
- 28 G. The Tax Administrator may waive the penalties, but not the interest, imposed by
this section upon any commercial cannabis operation if the commercial cannabis
operation provides evidence satisfactory to the Tax Administrator that failure to pay
the tax in a timely fashion was due to circumstances beyond the control of the
operation and occurred notwithstanding the exercise of ordinary care and the
absence of willful neglect, and the operation paid the delinquent tax and accrued

1 interest owed to the City in full prior to applying to the Tax Administrator for a
2 penalty waiver. Notwithstanding the foregoing, no such waiver pursuant to this
section shall be granted more than once during any twenty-four (24) month period.

3 **Section 3.44.060 Refunds.**

- 4 A. No refund shall be made of any tax collected pursuant to this chapter, except as
5 provided in this section.
- 6 B. No refund of any tax collected pursuant to this chapter shall be made because of the
7 discontinuation, dissolution, or other termination of any commercial cannabis
8 operation.
- 9 C. Whenever the amount of any tax, penalty, or interest imposed pursuant to this
10 chapter has been overpaid, paid more than once, or erroneously or illegally collected
11 or received by the City, such amount shall be refunded to the taxpayer upon the
12 taxpayer's filing of a written claim for the refund to the Tax Administrator.
- 13 D. Any commercial cannabis operation entitled to a refund pursuant to this section may
14 elect in writing to have the refund applied as a credit against the operation's
commercial cannabis taxes for the next reporting period.
- 15 E. The Tax Administrator shall have the right to examine and audit all the books and
16 business records of a refund claimant as necessary to determine the entitlement of
17 the claimant to the refund requested. If the Tax Administrator has insufficient
18 information with which to determine entitlement to a refund, and the refund claimant
19 refuses to allow examination of its books and business records as necessary to make
20 such determination after request by the Tax Administrator, no refund shall be made
for so long as, and to the extent that, the Tax Administrator lacks sufficient
information to make the determination of entitlement.
- 21 F. The Tax Administrator shall initiate a refund of any tax which has been overpaid or
22 erroneously collected whenever the overpayment or erroneous collection is
23 identified by a City audit of tax receipts.
- 24 G. In the event that any tax imposed by this chapter was erroneously paid or collected,
25 and the error is attributable to the City, the entire amount of the tax erroneously paid
26 shall be refunded to the claimant without deduction for administrative costs incurred
27 in doing so. If the error is attributable to the claimant, the City shall deduct, from
28 the amount erroneously paid or collected, the amount necessary to cover expenses
its administrative expenses of processing the refund, and shall refund the remaining
amount to the claimant.

Section 3.44.070 Enforcement.

- A. Failure to pay the taxes or file the returns required by this chapter is unlawful and a violation of this chapter, punishable as set forth in this section and elsewhere in this Code, in addition to any and all other penalties and remedies available to the City at law.

- B. Any violation of any provision of this chapter or any administrative rule or regulation promulgated hereunder, and any knowing or intentional misrepresentation made to the Tax Administrator regarding any material fact concerning the operation or administration of this chapter or any obligation pursuant to this chapter, constitutes a misdemeanor. Notwithstanding the foregoing, the City Prosecutor, in his or her discretion, may elect to charge and prosecute any violation as an infraction in lieu of a misdemeanor.

- C. The City's remedies pursuant to this chapter, other applicable provisions of this code, and other applicable law are cumulative. The City's administrative or criminal punishment, prosecution or conviction of any person or operation for failure to pay any required tax pursuant to this chapter shall not preclude any civil action or remedy by or of the City for recovery of any unpaid tax, penalties or interest owed by said person or operation pursuant to this chapter. The initiation or pursuit of a civil action or remedy by the City shall not preclude the availability of any criminal or administrative remedy for any violation of this chapter or state law requiring the payment of all taxes.

- D. It shall be the duty of the Tax Administrator to enforce each and all of the provisions of this chapter. The Tax Administrator shall have the power to audit and examine all books and records of commercial cannabis operations, including both state and federal income tax returns, California sales tax returns, logs, receipts, bank records, or other evidence documenting the proceeds of the operation, or any person engaged in the conduct of an operation, for the purpose of ascertaining the amount of tax, if any, required to be paid by the provisions of this chapter, and for the purpose of verifying any statement or representation made by any person pursuant to the provisions of this chapter. If any such person or operation, after written demand by the Tax Administrator, refuses to make available for audit, examination or verification such books, records, or equipment as requested, the Tax Administrator may, after full consideration of all information available to the Tax Administrator concerning the activities or operations of the refusing party, make a determination of tax due in the manner provided in Section 3.44.080.

- E. The Tax Administrator shall have the power to enter onto the premises of a commercial cannabis operation upon reasonable notice to the commercial cannabis operation at least once per calendar quarter for the purposes of determining space

utilized for cultivation cannabis activities, to review items requested in subsection D of this section or as otherwise needed for enforcement of this chapter.

Section 3.44.080 Debts; Deficiencies; Determinations; Hearings.

A. The amount of any delinquent or outstanding tax, penalties, and interest imposed pursuant to this chapter shall be deemed a debt to the City, and any person conducting a commercial cannabis operation without also making payment to the City of any amount of taxes, penalties or interest required by this chapter shall be liable in an action in the name of the City in a court of competent jurisdiction for the amount of the taxes, and penalties and interest which is delinquent or outstanding.

B. If the Tax Administrator is not satisfied that a statement or representation made pursuant to this chapter is correct, or that the amount of tax required to be paid pursuant to this chapter is correctly computed, the Tax Administrator may compute and determine the amount due and make a deficiency determination upon the basis of any information in his or her possession or that may come into his or her possession. One or more deficiency determinations of the amount of tax due for a given reporting period may be made. When a commercial cannabis operation ceases business operations, a deficiency determination may be made at any time within three years of such cessation as to any liability arising from the business activities of said operation, whether or not a deficiency determination is issued prior to the date the tax would otherwise be due.

C. Under any of the following circumstances, the Tax Administrator may make and give notice of a determination of the amount of tax owed by a person under this chapter:

1. If the person has not filed any statement or return required by this chapter.
2. If the person has not paid any amount of tax due under this chapter.
3. If the person has not, after demand by the Tax Administrator, filed a corrected statement or return, or furnished to the Tax Administrator adequate substantiation of the information contained in a statement or return already filed, or paid any additional amount of tax due under this chapter.

D. The notice of determination shall separately set forth the amount of any tax known or estimated by the Tax Administrator to be due under each applicable section of this chapter, after consideration of all information within the Tax Administrator's knowledge concerning the business and activities of the person assessed, and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of determination.

E. The notice of determination shall be served upon the person either by handing it to him or her personally, or by depositing the notice in the United States mail, postage

1 prepaid, addressed to the person at the address of the commercial cannabis operation
2 appearing on the face of the business license issued to the person or operation under
3 this Code or to such other address as he or she shall register with the Tax
4 Administrator for the purpose of receiving notices provided under this chapter; or,
5 should the person have no business license and no address registered with the Tax
6 Administrator, then to such person's or operation's last known address of record.
7 For purposes of this section, a service by mail is complete at the time of deposit in
8 the United States mail.

9 F. Within ten (10) days after the date of service of a notice of determination pursuant
10 to this section, the person may apply in writing to the Tax Administrator for a
11 hearing on the determination. If such application is not timely made, the tax assessed
12 by the Tax Administrator shall become final and the right to a hearing shall be
13 deemed waived and forfeited. If such application is timely made, the hearing shall
14 be conducted in accordance with applicable law and the following:

15 1. The City Council hereby delegates its authority to conduct hearings pursuant to
16 this section to an independent hearing officer. The compensation of the hearing
17 officer shall not depend on any particular outcome of the appeal. The hearing
18 officer shall have full authority and duty to preside over the hearing on the
19 determination in the manner set forth herein and as required by law.

20 2. Within thirty (30) days of the receipt of any such application for hearing, the
21 Tax Administrator shall cause the matter to be set for hearing before the
22 independent hearing officer, unless a later date is agreed to by the Tax
23 Administrator and the person requesting the hearing.

24 3. Notice of the hearing shall be given by the Tax Administrator to the person
25 requesting the hearing not later than five days prior to the date of the hearing.
26 For good cause, the hearing officer may continue the hearing from time to time.
27 At the hearing, the applicant may appear and offer evidence to show why the
28 determination as made by the Tax Administrator should not be confirmed and
fixed as the tax due. In conducting the hearing, the hearing officer shall not be
limited by the technical rules of evidence. Failure of the person who applied for
a hearing on the determination to appear shall not affect the validity of the
proceedings or any order issued thereon.

4. Upon conclusion of the hearing, or no later than ten (10) days after the
conclusion of the hearing, the hearing officer shall determine and reassess the
proper tax to be charged and shall give written notice to the person in the manner
prescribed in this chapter for giving notice of determination, and the hearing
officer shall submit his or her decision and the record to the City Clerk. The
decision of the hearing officer shall be final.

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Section 3.44.090 Administration.

The tax administrator may promulgate administrative rules and regulations to implement and administer the provisions of this chapter.

Section 3.44.100 Conflicts.

In the event of a direct conflict between any provision(s) of this chapter and any provision(s) of any other chapter of the Suisun City Code, this chapter shall prevail.

Section 3.44.110 Amendments.

The City Council may amend this chapter, in any manner that does not result in an increase in the tax rate or otherwise constitute a tax increase for purposes of Article XIII C of the California Constitution, without further voter approval.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held to be invalid or unenforceable a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The People of the City of Suisun City hereby declare that they would have adopted this Ordinance and each section, subsection, sentence, clause, phrase, or portion hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions thereof may be declared invalid or unenforceable.

SECTION 4. CITY COUNCIL AUTHORITY TO AMEND. Pursuant to Section 9217 of the California Elections Code, the City Council expressly reserves, retains, has, and is granted the right and authority to amend the provisions of this Ordinance to further the purposes and intent of this Ordinance (including but not limited to amendment for more efficient administration as determined by the City Council) in any manner that does not increase a tax rate, or otherwise constitute a tax increase for which voter approval is required by Article XIII C of the California Constitution.

SECTION 5. EFFECTIVE DATE. Except as may be otherwise mandated pursuant to amendment of applicable provisions of the California Constitution, if a majority of the voters of the City voting at the General Municipal Election on November 6, 2018 vote in favor of this Ordinance, then this Ordinance shall become a valid and binding ordinance of the City, and shall be considered as adopted upon the date that the vote is declared by the City Council of the City, and this Ordinance shall go into effect ten (10) days after that date, pursuant to Election Code section 9217.

SECTION 6. EXECUTION. The Mayor of the City is hereby authorized and ordered to attest to the adoption of this Ordinance by the voters of the City by signing where indicated below.

1 I hereby certify that the foregoing Ordinance was PASSED, APPROVED and
2 ADOPTED by the People of the City of Suisun City, California, voting on the 6th day of
3 November, 2018.

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5 _____
Lori Wilson
Mayor

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8 **ATTEST**

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10 _____
Linda Hobson, CMC
City Clerk

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13 **APPROVED AS TO FORM:**

14 

15 _____
Anthony R. Taylor
City Attorney