

#### 5.04.080 EXEMPTIONS FROM TAX PAYMENTS.

 SHARE



- A. Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the State of California from the payment of the taxes as are herein prescribed; providing, however, that the person claiming an exemption shall obtain a license in accordance with this section.
- B. Any person claiming an exemption pursuant to this section shall file a sworn statement with the collector stating the facts upon which exemption is claimed, and setting forth the nature and date of any use permits or variances granted pursuant to the applicable zoning ordinance of the City for the place where the business is to be carried on, and in the absence of the statement substantiating the claim, the person shall be liable for the payment of taxes imposed by this chapter.
- C. The Collector shall, upon a proper showing contained in the sworn statement and upon the Collector being satisfied that the carrying on of the business at the designated place will not be in violation of the applicable zoning ordinance, issue a license to the person claiming exemption under this section without payment to the City of the license tax required by this chapter.
- D. The Collector, after giving notice and a reasonable opportunity for hearing to a licensee, may revoke any license granted pursuant to the provisions of this section upon information that the licensee is not entitled to the exemption as provided herein.
- E. Organizations which are organized and operated for nonprofit purposes within the provisions of a specific exemption contained in Cal. Revenue and Taxation Code§ [23701](#) shall be exempt from taxes or fees imposed under this chapter of the municipal code. Nonprofit exempt organizations shall obtain a license from the Collector at no cost and shall provide the Collector with adequate proof of their nonprofit status in the form prescribed by the California State Franchise Tax Board.
- F. Any person engaged in the business of renting or letting a building structure or other property, or a portion of such building, structure or property, within the City, and such property is designated for and used exclusively for Residential Use which contains fewer than four Dwelling Units shall be exempt from taxes or fees imposed under this chapter of the municipal code.