

ORDINANCE NO. 2003-012

ADOPTED BY THE SACRAMENTO CITY COUNCIL

APR 22 2003

ON DATE OF _____

AN ORDINANCE AMENDING SECTION 3.32.170 OF CHAPTER 3.32 OF TITLE 3 OF THE CITY CODE PERTAINING TO THE UTILITY USERS TAX REBATE PROGRAM AND THE TIMING OF FILING OF APPLICATIONS FOR REBATES FOR CALENDAR YEAR 2002

BE IT ENACTED BY THE COUNCIL OF THE CITY OF SACRAMENTO:

Section 1

Subsection C of Section 3.32.170 of Chapter 3.32 of Title 3 of the Sacramento City Code is amended to read as follows:

C. The refund provided for in Subsections A and B of this Section shall be applied for on or before March 15th, in the year following the calendar year for which the tax is imposed, on a form prescribed by the city and shall be payable by the city periodically on a timely basis as the validity of the applications made is established, but no later than June 30th of that year.

Exception: Calendar year 2002 Refunds: Notwithstanding the foregoing, the refund provided for in Subsections A and B of this Section for Calendar Year 2002 shall be applied for on or before September 30, 2003, on a form prescribed by the City, and shall be payable by the city periodically on a timely basis as the validity of the applications made is established, but no later than December 31, 2003.

Except as Subsection C is specifically amended above, the provisions of Section 3.32.170 shall remain unchanged and in full force and effect.

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Section 2

Section 1 of this Ordinance extends the time for filing applications for refunds of utility user taxes paid in calendar year 2002 from March 15, 2003 to September 30, 2003. The UUT rebate program was modified and expanded in November, 2002, and there have been concerns expressed about the sufficiency of public notice and outreach regarding the expanded rebate program. The purpose of the extension of the deadline to file a refund application is to ensure that all those who are entitled to a refund under the modified program have an adequate opportunity to learn of the program and file their application. It is the intent of the Council that all applications filed after March 15, 2003 and before the effective date of this ordinance shall be considered filed on the effective date of this ordinance.

DATE PASSED FOR PUBLICATION: **APR 15 2003**

DATE ENACTED: **APR 22 2003**

DATE EFFECTIVE: **MAY 22 2003**


MAYOR

ATTEST:


CITY CLERK

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