

**ORDINANCE NO. 597**

**AN ORDINANCE OF THE CITY COUNCIL OF THE  
CITY OF MORRO BAY, CALIFORNIA AMENDING  
SUBSECTION 5.08.220 C. OF THE MORRO BAY MUNICIPAL CODE  
RELATING TO THE \$4,000 EXCEPTION**

**THE CITY COUNCIL  
City of Morro Bay, California**

**WHEREAS**, the City Council recently adopted Ordinance No. 595 that made various amendments to Title 5 of the Morro Bay Municipal Code (MBMC), which establishes the tax regulations for businesses operating within the City;

**WHEREAS**, in reviewing and implementing those changes, staff became aware of language in MBMC subsection 5.08.220 C. that limited the application of the Council's intent for providing an exemption from the City's business tax regulations for businesses whose gross receipts are less than \$4,000; and

**WHEREAS**, this Ordinance rectifies that situation.

**NOW, THEREFORE**, the City Council of the City of Morro Bay does ordain as follows:

**SECTION 1:** Subsections 5.08.220 C. of the MBMC shall be amended to read as follows:

C. Except as provided herein and pursuant to Section 5.04.060, each low revenue business shall obtain a current business tax certificate in accordance with this title and pay a processing fee in accordance with the Business Tax Rate Schedule; provided, that (i) the business tax certificate processing fee for each low revenue business shall not be greater than the amount necessary for the city to recover some or all of the costs incurred by the city in processing and issuing that business tax certificate, and (ii) if the aggregate annual gross receipts from all the low revenue businesses operated at one location or by the same operator are less than four thousand dollars, then a business tax certificate is not required for any of those businesses; provided, that this subsection shall not ~~apply to any business that would otherwise be required to pay a business tax only pursuant to Section 5.08.020 nor shall it waive any other requirements of this code, including, but not limited to, a requirement for a home occupation permit.~~

**SECTION 2:** This Ordinance shall take effect 30 days after its adoption. The City Clerk, or her duly appointed deputy, shall attest to the adoption of this Ordinance and shall cause this Ordinance to be published and posted in the manner required by law.


**INTRODUCED** at a regular meeting the of the City Council of Morro Bay, held on the 13th day of October, 2015 by motion of Mayor Irons, seconded by Councilmember Smukler.

**PASSED AND ADOPTED** on the 27th day of October, 2015.

AYES:  
NOES:  
ABSENT:

  
\_\_\_\_\_  
JAMIE L. IRONS, Mayor

ATTEST:

  
\_\_\_\_\_  
DANA SWANSON, City Clerk


APPROVED AS TO FORM:

  
\_\_\_\_\_  
JOSEPH W. PANNONE, City Attorney

I, Dana Swanson, City Clerk for the City of Morro Bay, hereby certify that the foregoing ordinance was duly and regularly introduced at a meeting of the City Council on the 13<sup>th</sup> day of October, 2015, and hereafter the said ordinance was duly and regularly adopted at a meeting of the City Council on the 27th day of October, 2015, by the following vote, to wit:

Ayes: Irons, Headding, Johnson, Smukler  
Noes: None  
Abstain: None  
Absent: Makowetski

IN WITNESS WHEREOF I have hereunto set my hand and affixed the official seal of the City of Morro Bay, California, this 28<sup>th</sup> day of October, 2015.

  
\_\_\_\_\_  
City Clerk of the City of Morro Bay