

CITY OF ALAMEDA ORDINANCE NO. 2691
New Series

AMENDING THE ALAMEDA MUNICIPAL CODE BY AMENDING SUBSECTIONS 3-59.4(a) (TELEPHONE USERS TAX), 3-59.5(a) (ELECTRICITY USERS TAX), 3-59.6(a) (GAS USERS TAX) AND 3-59.8(a) (CABLE TELEVISION USERS TAX), OF SECTION 3-59 (UTILITY USERS TAX), PART C (USE TAX), ARTICLE II (TAXATION) OF CHAPTER III (FINANCE AND TAXATION) THEREOF, PERTAINING TO INCREASING UTILITY USERS TAX AND ADDING SUBSECTIONS 3-59.4(d), 3-59.5(d), AND 3-59.6(d), ESTABLISHING EXEMPTION FROM INCREASE FOR SENIORS AND LOW-INCOME ALAMEDA RESIDENTS

BE IT ORDAINED by the Council of the City of Alameda that:

Section 1. The Alameda Municipal Code is hereby amended by amending subsections 3-59.4(a), 3-59.5(a), 3-59.6(a) and 3-59.8(a) of Section 3-59 (Utility Users Tax), Part C (Use Tax), Article II (Taxation) of Chapter III (Finance and Taxation) Thereof, and adding subsections 3-59.4(d), 3-59.5(d), and 3-59.6(d) to read as follows:

3-59 UTILITY USERS TAX

3-59.4 Telephone Users Tax.

a. *Tax Imposed.* There is hereby imposed a tax upon every person in the City, other than a telephone, a municipal, or a water corporation, using intrastate, interstate, and/or international telephone communication services in the City. The tax imposed by this subsection shall be at the rate of seven and one-half (7.5%) percent of all the charges made for such services and shall be paid by the person paying for such services.

d. *Exemption.* Alameda residents whose gross annual household income meets guidelines for low income designation or seniors (62+) are eligible for an exemption from two percent (2%) of the Telephone Utility Users Tax. Application for this exemption must be filed with the City of Alameda.

3-59.5 Electricity Users Tax.

a. *Tax Imposed.* There is hereby imposed a tax upon every person in the City, other than an electrical, or a water, or a gas, or a municipal corporation, using electrical energy in the City. The tax imposed by this subsection shall be at the rate of seven and one-half (7.5%) percent of all the charges made for such energy and shall be paid by the person paying for such energy. Charges as used in this subsection shall include charges made for (1) metered energy, and (2) minimum charges, for service, including customer charges, service charges, demand charges, standby charges and annual and monthly charges.

Approved as to Form
[Signature]
CITY ATTORNEY

d. *Exemption.* Alameda residents whose gross annual household income meets guidelines for low income designation or seniors (62+) are eligible for an exemption from two percent (2%) of the Electricity Utility Users Tax. Application for this exemption must be filed with the City of Alameda.

3-59.6 Gas Users Tax.

a. *Tax Imposed.* There is hereby imposed a tax upon every person in the City, other than a gas, or a water, or an electrical, or a municipal corporation, using in the City gas which is delivered through mains or pipes. The tax imposed by this subsection shall be at the rate of seven and one-half (7.5%) percent of all the charges made for such gas, including minimum charges for service, and shall be paid by the person paying for such gas.

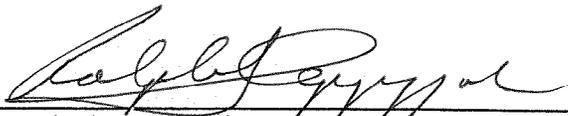
d. *Exemption.* Alameda residents whose gross annual household income meets guidelines for low income designation or seniors (62+) are eligible for an exemption from two percent (2%) of the Gas Utility Users Tax. Application for this exemption must be filed with the City of Alameda.

3-59.8 Cable Television Users Tax.

a. *Tax Imposed.* There is hereby imposed a tax upon every person in the City, other than a gas, or a water, or an electrical, or a municipal corporation, in the City paying for cable television service. The tax imposed by this subsection shall be at the rate of seven and one-half (7.5%) percent of the charges made for such service and shall be paid by the person paying for the service.

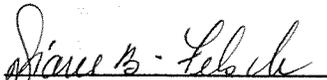
d. *Exemption.* Alameda residents whose gross annual household income meets guidelines for low income designation or seniors (62+) are eligible for an exemption from two percent (2%) of the Cable Television Utility Users Tax. Application for this exemption must be filed with the City of Alameda.

Section 2. This Ordinance shall be in full force and effective immediately following its final passage per Section 3-12 of the City Charter.



Presiding Officer of the City Council

Attest:



City Clerk

REVISED 4/19/95

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I, the undersigned, hereby certify that the foregoing Ordinance was duly and regularly adopted and passed by the Council of the City of Alameda in regular meeting assembled on the 2nd day of, May, 1995 by the following vote to wit:

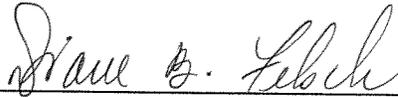
AYES: Councilmembers Arnerich, DeWitt, Lucas, Mannix and President Appezzato - 5.

NOES: None.

ABSENT: None.

ABSTENTIONS: None.

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 3rd day of May, 1995.



Diane B. Felsch, City Clerk
City of Alameda