

Title 7

BUSINESS LICENSES AND REGULATIONS*

Chapters:

- 7.04 Business License Tax**
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* Statutory provisions – See California Government Code § 37101.
Franchises – See “Franchises” in the Tables to this Code.

Chapter 7.04**BUSINESS LICENSE TAX*****Sections:**

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7.04.300 Business not susceptible to gross receipts measure.

* For statutory provisions authorizing cities to license for revenue and regulation, see Gov. Code § 37101; also see Bus. & P. Code § 16000 et seq. Prior ordinance history: Ord. 210 N.S. §§ 12-101 through 12-127 and Ords. 306 N.S., 313 N.S., 401 N.S., 434 N.S., 452 N.S., 523 N.S., 551 N.S., 584 N.S., 585 N.S., 592 N.S., 594 N.S., 646 N.S. and 655 N.S.

7.04.010 Definitions.

(a) Person. As used in this chapter, “person” includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts, business, or common law trusts, societies, and individuals transacting and carrying on any business in the city, other than as an employee.

(b) City. As used in this chapter, “city” means the city of Pacific Grove, a municipal corporation of the state of California, in its present incorporated form or in any later reorganized, consolidated, enlarged or reincorporated form.

(c) Business. As used in this chapter, “business” includes professions, trades, and occupations and all and every kind of calling whether or not carried on for profit.

(d) Gross Receipts. As used in this chapter, “gross receipts” includes the total amounts actually received or receivable from sales within the city and the total amounts actually received or receivable for the performance of any act or service within the city of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in “gross receipts” shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or

7.04.030 Effect on other ordinances.

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license tax for the privilege of doing such business required under any other ordinance of the city, and shall remain subject to the regulatory provisions of other ordinances.

No license issued pursuant to the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.040 License and tax payment required.

There are hereby imposed upon the businesses specified in this chapter license taxes in the amounts hereinafter prescribed. It is unlawful for any person to transact and carry on any business in the city without first having procured a license from the city so to do and paying the tax hereinafter prescribed or without complying with any and all applicable provisions of this chapter.

This section shall not be construed to require any person to obtain a license prior to doing business within the city if such requirement conflicts with applicable statutes of the United States or of the state of California. Persons not so required to obtain a license prior to doing business within the city nevertheless shall be liable for payment of the tax imposed by this chapter.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.050 Branch establishments.

A separate license must be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; pro-

vided however, that if a separate federal income tax return is filed for a particular business, it shall, for purposes of this section, be conclusively presumed to be a separate business for which a separate license is required.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.060 Evidence of doing business.

When any person makes use of signs, circulars, cards, telephone book, or newspapers, advertises, holds out, or represents that he or she is in business in the city, or when any person holds an active license or permit issued by a governmental agency, indicating that he or she is in business in the city, and such person fails to deny by a sworn statement given to the collector that he or she is not conducting a business in the city, after being requested to do so by the collector, then these facts shall be considered prima facie evidence that he or she is conducting a business in the city.

Until proper evidence to the contrary is presented to the collector, the collector shall be entitled to treat all business accounted for from a Pacific Grove location, as transactions subject to tax.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.070 Exemptions.

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 such tax as is herein prescribed.

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 in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.

The collector shall, upon a proper showing contained in the sworn statement, issue a

before July first an application for renewal containing a sworn statement upon a form to be provided by the collector, setting forth such information concerning the applicant's business during the preceding calendar year as may be required by the collector to enable him or her to verify the amount of the license tax paid by said applicant pursuant to the provisions of this chapter.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.110 Statements and records.

No statements shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the city from collecting by appropriate action such sum as is actually due and payable hereunder.

In the event that the collector deems it necessary, he or she may require that a licensee or applicant for license submit a verification attesting to such financial information as may be necessary to ascertain the amount of license fee due, or at the option of the licensee or applicant, may authorize the collector, his or her deputies, or authorized employees of the city to examine his or her records or business transactions in order that the proper license fee may be computed.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.120 Information confidential.

It is unlawful for the collector or any person having an administrative duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person required to obtain a license, or pay a license tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person.

Provided, that nothing in this section shall be construed to prevent:

(1) The disclosure to, or the examination of records and equipment by, another city official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this chapter, or collecting taxes imposed hereunder;

(2) The disclosure of information and results of examination of records of particular taxpayers, or relating to particular taxpayers, to a court of law in a proceeding brought to determine the existence or amount of any license tax liability of the particular taxpayers to the city;

(3) The disclosure after the filing of a written request to that effect, to the taxpayer himself, or to his or her successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or amounts of tax required to be collected, interest and penalties; further provided, however, that the city attorney approves each such disclosure and that the collector may refuse to make any disclosure referred to in this subsection when in his or her opinion the public interest would suffer thereby:

(4) The disclosure by way of public meeting or otherwise of such information as may be necessary to the city council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him or her by the city for license taxes, or when acting upon any other matter in respect of a license tax hereunder;

(5) The disclosure of general statistics regarding taxes collected or business done in the city.

(Ord. 656 N.S. § 1 (part), 1970).

July, may be prorated for the balance of the license period.

Except as otherwise herein provided, license taxes, other than annual, required hereunder shall be due and payable as follows:

(a) Semiannual license taxes, measured by gross receipts on the first day of January and the first day of July of each year;

(b) Quarterly license taxes, measured by gross receipts, on the first day of January, April, July and October of each year;

(c) Monthly license taxes, measured by gross receipts, on the first day of each and every month.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.200 Delinquent taxes – Penalties – Installment payment.

After the license tax becomes delinquent for failure to pay a license tax when due, the collector shall add a penalty of 25% of said license tax on the first day of each month after the month in which due, providing that the amount of such penalty to be added shall in no event exceed 50% of the amount of the license tax due. The license tax shall become delinquent at the close of the last day of the month in which due. When the last day of the month falls on a day when the city hall is closed, payment of the license tax due may be made on the first working day of the next month without penalty. Penalties in such cases shall attach on the second working day of the succeeding month. Any license issued pursuant to this chapter may be suspended by the collector upon the failure of the licensee to pay any charges imposed by this chapter or to file reports as required by this chapter within sixty days after such charges or reports become delinquent. No license shall be issued, nor one which has been suspended or revoked shall be reinstated or reissued, to any person, who at the time of applying therefor, is indebted to the city for any delinquent license taxes, unless such person, with the consent of the collector, enters into a written agreement with the

city, through the collector, to pay such delinquent taxes, plus 6% simple annual interest upon the unpaid balance, in monthly installments, or oftener, extending over a period of not to exceed one year.

In any agreement so entered into, such person shall acknowledge the obligation owed to the city and agree that, in the event of failure to make timely payment of any installment, the whole amount unpaid shall become immediately due and payable and that his or her current license shall be revocable by the collector upon thirty days' notice. In the event legal action is brought by the city to enforce collection of any amount included in the agreement, such person shall pay all costs of suit incurred by the city or its assignee, including a reasonable attorney's fee. The execution of such an agreement shall not prevent the prior accrual of penalties on unpaid balances at the rate provided hereinabove, but no penalties shall accrue on account of taxes included in the agreement, after the execution of the agreement, and the payment of the first installment and during such time as such person shall not be in breach of the agreement.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.210 Refunds of overpayments.

No refund of an overpayment of taxes imposed by this chapter shall be allowed in whole or in part unless a claim for refund is filed with the collector within a period of one year from the last day of the calendar month following the period for which the overpayment was made, or one year from the date of payment if later, and all such claims for refund of the amount of the overpayment must be filed with the collector on forms furnished by him or her and in the manner prescribed by him or her. Upon the filing of such a claim and when he or she determines that an overpayment has been made, the collector may refund the amount overpaid.

(Ord. 656 N.S. § 1 (part), 1970).

For each massage technician, an initial and annual fee as established by resolution of the council.

(Ord. 96-16 § 1 (part), 1996).

7.06.090 Appeal from denial or revocation of license.

Any person who has been denied a license or to whom notice of revocation or suspension of a license has been mailed, any person aggrieved by the granting of any license, or any person denied a waiver per Section 7.06.070(b), may request a hearing before the city manager. The city manager, in the event of appeal, shall give each applicant or licensee and appellant at least ten days' written notice of hearing on the appeal. The city manager's decision, after hearing, shall be final.

(Ord. 96-16 § 1 (part), 1996).

7.06.100 Severability.

If any section, subsection, sentence, clause or phrase of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this chapter. The council hereby declares that it would have adopted the chapter and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid.

(Ord. 96-16 § 1 (part), 1996).

7.06.110 Violation – Misdemeanor.

Any violation of this chapter constitutes a misdemeanor.

(Ord. 96-16 § 1 (part), 1996).

Chapter 7.08

POOL HALLS

Sections:

7.08.010 Permit required – Application – Minors under eighteen not permitted.

7.08.010 Permit required – Application – Minors under eighteen not permitted.

It is unlawful for anyone, directly, or indirectly, to maintain any billiard or pool hall or pool table, open to the public, for gain or commercial purposes, or in association with any commercial enterprise without first obtaining a permit therefor from the chief of police. Application for such permit shall be in writing and set forth such information as required by the chief of police, and the applicant shall submit to fingerprinting by the chief of police. The chief of police may deny the application if he or she finds that the applicant has been convicted of any crime punishable by imprisonment in a state prison or has operated any establishment in the past which has become a resort for habitual lawbreakers or delinquents. Said permit when granted must be renewed by January 31st of each year, and may be revoked if the holder thereof shall fail to maintain the requirements set forth for the obtaining of said permit, or set forth in this section. A decision of the chief of police hereunder may be appealed to the city council, which, after hearing thereon, and findings that the standards set forth herein have not been met by the applicant or permittee, may sustain the decision of the chief of police. All such businesses shall be closed between the hour of 12:00 midnight and 6:00 a.m. of the following morning every day of the year. Nothing contained herein shall relieve an applicant from the requirement of obtaining a use permit under the provisions of Title 23 of this code. Said permittee shall not allow persons under

conviction thereof shall be punishable by a fine of not more than \$500.00 or by imprisonment in the county jail for a period of not more than six months, or by both such fine and imprisonment.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.290 Severability.

If any section, subsection, sentence, clause, phrase or portion of this chapter is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter. The city council hereby declares that it would have adopted this chapter and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases or portions are declared invalid or unconstitutional.

(Ord. 656 N.S. § 1 (part), 1970).

7.04.300 Business not susceptible to gross receipts measure.

A business not susceptible to a gross receipts measure because it does not fix a specific charge for services rendered, such as a corporate branch facility doing work only for the parent corporation, may submit its budget and the collector may rely thereon as an appropriate indicator of the amount to which the schedule in Section 7.04.220 applies.

(Ord. 656 N.S. § 1 (part), 1970).

Chapter 7.06

MESSAGE LICENSING*

Sections:

- 7.06.010 Authority of chapter.
- 7.06.020 Definitions.
- 7.06.030 License – Required.
- 7.06.040 License – Revocation, denial – Causes.
- 7.06.050 Applicability – Exceptions.

- 7.06.060 License – Demonstration of competency required.
- 7.06.070 Requirements and regulations.
- 7.06.080 Fee.
- 7.06.090 Appeal from denial or revocation of license.
- 7.06.100 Severability.
- 7.06.110 Violation – Misdemeanor.

* Editor's Note: Former Chapter 7.06, "Massage Business," was amended in its entirety by Ordinance 96-16. Prior ordinances codified herein include Ords. 96-05, 1765 N.S. and 933 N.S.

7.06.010 Authority of chapter.

This chapter is adopted pursuant to Sections 51030 through 51034 of the California Government Code and regulates the practice of massage to the extent therein authorized.

(Ord. 96-16 § 1 (part), 1996).

7.06.020 Definitions.

Whenever used in this chapter, the following words and phrases shall mean as follows:

(a) "Massage" means any method of pressure on, or friction against, or stroking, kneading, rubbing, tapping, pounding, vibrating, or stimulating the external parts of the human body with the hands or other parts of the body, with or without the aid of any mechanical or electrical apparatus or appliances, or with or without supplementary aids such as rubbing alcohol, liniments, antiseptics, oils, powder, creams, lotions, ointments, or other similar preparations commonly used in this practice.

(b) "Massage technician" means any person who performs upon another person or offers to perform for any form of consideration whatsoever, a massage, as defined in this chapter.

(Ord. 96-16 § 1 (part), 1996).

7.06.030 License – Required.

(a) It is unlawful for any massage technician to perform or offer to perform massage services without first having obtained a license

Chapter 7.12
DANCE HALLS

Sections:

- 7.12.010 License required – Application.
7.12.020 License issued – Conditions.

7.12.010 License required – Application.

No person, club, society, firm or corporation shall engage in conducting a public dance within the city without first having obtained a license therefor in the following manner:

A written application therefor shall be filed with the city manager giving the name of the individual or organization seeking such license, the place where it is to be used, and a statement that all provisions of this chapter shall be complied with.

(Ord. 210 N.S. § 8-2040 (part), 1952).

7.12.020 License issued – Conditions.

(a) Issuance. If, upon investigation, the city manager decides the applicant is entitled to a license, one shall be issued, but it shall not be assignable, and shall be good only for the period stated on the license, and is revocable at any time.

(b) Closing Hours. The license, if issued, shall state the closing hour of such dance.

(c) Conditions. Any license so issued shall automatically subject the holder thereof to the following conditions:

(1) All laws of the city and state shall be observed.

(2) Any police officer of the city, county or state shall have free access to the licensed place at all times.

(3) No intoxicated person shall be admitted or allowed to remain on said premises.

(4) Said place shall be run in an orderly manner.

(Ord. 210 N.S. § 8-2040 (part), 1952).

Chapter 7.16
TAXICABS*

Sections:

- 7.16.010 Certificate of convenience and necessity.
7.16.020 Application for certificate – Information.
7.16.030 Application for certificate – Determination.
7.16.040 Insurance.
7.16.041 Requirements for holders of certificate of convenience and necessity.
7.16.050 Expiration and renewal.
7.16.060 Revocation.
7.16.070 Rate changes.
7.16.080 Driver's permit required.
7.16.090 Driver's permit – Application.
7.16.100 Driver's permit – Restrictions on issuance.
7.16.110 Driver's controlled substance and alcohol testing certification requirements.
7.16.120 Revocation generally.
7.16.130 Appeal from revocation.

* State regulation of city carriers – See California Public Utilities Code, Division 2, Chapter 2.

7.16.010 Certificate of convenience and necessity.

No taxicab may be operated within the city unless the owner thereof has obtained and maintains in full force and effect a certificate of convenience and necessity for the operation of a taxicab service within the city, except that:

(a) This chapter shall not apply to a vehicle transporting a passenger or passengers from a point outside the city to a destination within the city, or passing through the city with a passenger or passengers.

(b) This chapter shall not apply to vehicles operated under franchise issued by any regu-

ported directly to the city, and the city shall notify the taxicab leasing company of record, if any, of positive results. In all other cases, the results shall be reported directly to the holder of the certificate of convenience and necessity, who shall notify the city of positive results.

(5) All test results are confidential and shall not be released without the consent of the driver, except as provided herein or as authorized or required by law.

(6) Self-employed independent drivers shall be responsible for compliance with, and shall pay all costs of, this program with regard to themselves. Holders of certificates of convenience and necessity shall be responsible for compliance with, and shall pay all costs of, this program with respect to their employees and potential employees, except that a certificate holder may require employees who test positive to pay the costs of rehabilitation and of return-to-duty and follow-up testing.

(7) No evidence derived from a positive test result pursuant to the program shall be admissible in a criminal prosecution concerning unlawful possession, sale or distribution of controlled substances.

(8) For the purposes of this section, "employment" includes self-employment as an independent driver of a taxicab.

(Ord. 00-04 § 2, 2000).

7.16.050 Expiration and renewal.

A certificate shall expire five years from date of city council approval. A certificate may be renewed without a public hearing, upon request in writing filed prior to expiration, unless any councilperson requests such hearing.

(Ord. 1621 N.S. § 2 (part), 1988).

7.16.060 Revocation.

A certificate may be revoked after city council hearing, upon ten days' notice to the holder, upon a finding, based on evidence submitted at the hearing, that the holder has

operated his or her taxicab business, or any part of his or her taxicab business, in a manner detrimental to the public health, safety or welfare of the city, or persons or property in the city, or in violation of any requirement of this chapter.

(Ord. 00-04 § 3, 2000; Ord. 1621 N.S. § 2 (part), 1988).

7.16.070 Rate changes.

Changes in rates of fare shall be subject to approval by the city council at a regular meeting prior to the effective date of such changes.

(Ord. 1621 N.S. § 2 (part), 1988).

7.16.080 Driver's permit required.

(a) It is unlawful for any person to drive or operate a taxicab without first obtaining a permit in writing to do so from the chief of police, or his or her designee. Each permit issued shall be valid for a period of one year from the date of issuance, unless revoked.

(b) Upon the request of a driver applying for a permit, the city shall give the driver a list of the consortia certified pursuant to Part 382 (commencing with Section 382.101) of Title 49 of the Code of Federal Regulations which offer tests in Monterey County.

(Ord. 00-04 § 4, 2000).

7.16.090 Driver's permit – Application.

Each application for a driver's permit or renewal of any existing driver's permit shall be filed with the chief of police, shall be accompanied by the fee as prescribed by the council by resolution, and shall contain the following information together with three pictures of the applicant:

- (1) Name, age, residence; and
- (2) The name of the employer, or evidence of a written offer of employment of the applicant as a taxicab driver in the city; and
- (3) Evidence of negative controlled substance and alcohol testing as required by this chapter.

(Ord. 00-04 § 5, 2000).

(b) Been convicted of driving recklessly or while under the influence of liquors or narcotics;

(c) Had his or her state driver's or chauffeur's license revoked or suspended;

(d) Had two or more convictions of the offenses set forth in Sections 22350 to 22352 of the Vehicle Code of the state, and amendments thereto, or any combination of either or any of such offenses, occurring during any continuous period not exceeding twelve months;

(e) Tested positive for any controlled substance or alcohol pursuant to this chapter;

(f) Violated any provision of this chapter.

The permit holder shall notify the chief of police and the certificate holder, in writing, of any event specified in subsections (a) through (e) of this section within three days of any such event.

(Ord. 00-04 § 8, 2000).

7.16.130 Appeal from revocation.

Any driver whose permit has been revoked, may, within ten days of such revocation, file an appeal from such revocation with the city manager, and a hearing shall be held before the city manager on such revocation. If, in the opinion of the city manager, the revocation is not justified from the evidence submitted to it at such hearing, the permit shall be reinstated. If, upon hearing, it shall appear that good cause exists therefor, the city manager shall affirm the action of the chief of police, and order the permanent revocation of the permit. The action of the city manager on such revocation shall be final and conclusive. Pending such hearing and reinstatement, it shall be unlawful for such driver to operate a taxicab within the city.

(Ord. 00-04 § 9, 2000).

Chapter 7.20

ADVERTISING HANDBILLS*

Sections:

- 7.20.010 Advertising media on residential property.
7.20.020 Distribution of advertising media in the public way.

* See Title 20 for commercial sign regulations.

7.20.010 Advertising media on residential property.

It is unlawful for any person, firm, or corporation, or any agent or employee of any person, firm or corporation to throw into, leave upon, or scatter onto any residential property in the city of Pacific Grove any newspaper, handbill, pamphlet, circular, dodger, or any advertising sheet or matter devised or intended to promote any commercial or money-making activity in respect of which property either of the following has occurred:

(a) The owner or occupant has posted a sign, viewable from the street, stating words to the effect "NO CIRCULARS" or "NO HANDBILLS" or the like;

(b) The owner or occupant, or agent of either, has written to the city, at the city hall, expressing a denial of consent to such form or forms of distribution on the property and the source or entity making such distribution shall have been notified of such denial of consent.

A source or entity making such form or forms of distribution is deemed to have been notified of denial of consent when actually notified of such communication denying consent. As to any source or entity not specifically identified in the communication denying consent, notification shall be deemed completed upon the receipt of such communication by the city. It shall be the duty of any such source or entity to examine the city's records of communications which do not specifically name a source or entity, before making any such distribution.

7.30.050 Government agency – Chapter inapplicable.

The United States or any agency or instrumentality thereof, any state or territory, or political subdivision thereof, or the District of Columbia shall not be liable for any tax imposed pursuant to this chapter with respect to any deed, instrument, or writing to which it is a party, but the tax may be collected by assessment from any other party liable therefor. (Ord. 586 N.S. § 1 (part), 1967).

7.30.060 Receiverships – Chapter inapplicable.

Any tax imposed pursuant to this chapter shall not apply to the making, delivering or filing of conveyances to make effective any plan of reorganization or adjustment:

(a) Confirmed under the Federal Bankruptcy Act, as amended;

(b) Approved in an equity receivership proceeding in a court involving a railroad corporation, as defined in subdivision (m) of Section 205 of Title 11 of the United States Code, as amended;

(c) Approved in an equity receivership proceeding in a court involving a corporation, as defined in subdivision (3) of Section 506 of Title 11 of the United States Code, as amended; or

(d) Whereby a mere change in identity, form or place of organization is effected.

Subsections (a) to (d), inclusive, of this section shall only apply if the making, delivery or filing of instruments of transfer or conveyances occurs within five years from the date of such confirmation, approval or change. (Ord. 586 N.S. § 1 (part), 1967).

7.30.070 Securities and Exchange Commission – Chapter inapplicable.

Any tax imposed pursuant to this chapter shall not apply to the making or delivery of conveyances to make effective any order of the Securities and Exchange Commission, as

defined in subdivision (a) of Section 1083 of the Internal Revenue Code of 1954, but only if:

(a) The order of the Securities and Exchange Commission in obedience to which such conveyance is made recites that such conveyance is necessary or appropriate to effectuate the provisions of Section 79k of Title 15 of the United States Code, relating to the Public Utility Holding Company Act of 1935;

(b) Such order specifies the property which is ordered to be conveyed;

(c) Such conveyance is made in obedience to such order.

(Ord. 586 N.S. § 1 (part), 1967).

7.30.080 Partnerships – Chapter inapplicable.

(a) In the case of any realty held by a partnership, no levy shall be imposed pursuant to this chapter by reason of any transfer of an interest in a partnership or otherwise, if:

(1) Such partnership (or another partnership) is considered a continuing partnership within the meaning of Section 708 of the Internal Revenue Code of 1954; and

(2) Such continuing partnership continues to hold the realty concerned.

(b) If there is a termination of any partnership within the meaning of Section 708 of the Internal Revenue Code of 1954, for purposes of this chapter, such partnership shall be treated as having executed an instrument whereby there was conveyed, for fair market value (exclusive of the value of any lien or encumbrance remaining thereon), all realty held by such partnership at the time of such termination.

(c) Not more than one tax shall be imposed pursuant to this chapter by reason of a termination described in subsection (b), and any transfer pursuant thereto, with respect to the realty held by such partnership at the time of such termination.

(Ord. 586 N.S. § 1 (part), 1967).