

## Chapter 4.10 - CANNABIS BUSINESS TAX

## 4.10.010 - Title.

This chapter shall be known as the Cannabis Business Tax Ordinance.

(Ord. No. 2597, § 2, 11-6-2018)

## 4.10.020 - General excise tax.

The cannabis business tax is enacted solely to raise revenue and not to regulate cannabis activity; regulation of that activity remains the province of the city council. The cannabis business tax is an excise tax on the privilege of engaging in cannabis business activity in the city; it is not a sales or use tax. All of the proceeds from the tax imposed by this chapter shall be placed in the city's general fund and used for general governmental purposes.

(Ord. No. 2597, § 2, 11-6-2018)

## 4.10.030 - Purpose.

This chapter is adopted to achieve the following purposes, among others, and shall be interpreted to accomplish those purposes:

- A. To impose an excise tax on certain businesses engaged in the cannabis industry operating within the city pursuant to the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA), the Adult Use of Marijuana Act (AUMA) which was approved by the state's voters on November 8, 2016, and/or any other enabling legislation or regulation, or in violation of such legislation, and notwithstanding whether such state laws use the term "marijuana" or "cannabis;" and
- B. To specify the type of tax and maximum rate of tax that may be levied and the method of collection; and
- C. To comply with all requirements to impose a general excise tax, such tax to become operative only if and to the extent implemented by the city council by resolution.

(Ord. No. 2597, § 2, 11-6-2018)

## 4.10.040 - Definitions.

The following words and phrases shall have the meanings set forth below when used in this Chapter unless the context plainly requires otherwise:

- A. "Business" means professions, trades, occupations and all and every kind of calling, whether or not carried on for profit.
- B. "Cannabis" means all parts of the plant *Cannabis sativa* Linnaeus, *Cannabis indica*, or *Cannabis ruderalis*, or any other strain or varietal of the genus *Cannabis* that may exist or hereafter be discovered or developed that has psychoactive or medicinal properties, whether growing or not, including the seeds thereof. In addition, and without limiting the foregoing, "cannabis" also means cannabis as defined by Section 26001 of the Business and Professions Code, as may be amended from time to time, and all other applicable state law.
- C. "Cannabis business" or "cannabis industry" means any business activity in the City relating to cannabis (whether medical or adult-use recreational), including but not limited to cultivation (including nurseries), transportation, processing, distribution, manufacture, compounding, conversion, processing, preparation, laboratory testing, storage, packaging, delivery and sales (wholesale and/or retail sales) of cannabis or cannabis products, whether or not carried on for gain or profit. A cannabis business does not include any business whose only relationship to cannabis or cannabis products is the production or sale of cannabis accessories.
- D. "Cannabis cultivation area" means the total aggregate area(s) of cannabis cultivation by a cannabis business as measured around the outermost perimeter of each separate and discrete area of cannabis cultivation at the dripline of the canopy expected at maturity and includes, but is not limited to, the space between plants within the cultivation area, the exterior dimensions of garden beds, garden plots, hoop houses, green houses, and each room or area where cannabis plants are grown, excluding non-production areas, as determined by the development services director or designee.
- E. "Cannabis business tax" means the tax due pursuant to this chapter for engaging in cannabis business in the city.
- F.

"Cannabis concentrate" means cannabis that has undergone a process to concentrate one or more active cannabinoids, thereby increasing the product's potency. Resin from granular trichomes from a cannabis plant is a concentrate for purposes of this division.

- G. "Cannabis product" means any product containing cannabis, including, but not limited to, flowers, buds, oils, tinctures, concentrates, extractions, edibles and those products described in Section 11018.1 of the California Health and Safety Code.
- H. "Canopy" means all areas occupied by any portion of a cannabis plant, inclusive of all vertical planes, whether the areas are contiguous or noncontiguous. The plant canopy need not be contained to a single parcel of land in determining the total square footage that will be subject to tax under this chapter.
- I. "City" means the City of Redding, either the entity or its territorial limits, as the context requires.
- J. "City council" or "council" means the city council of the City of Redding.
- K. "Collector" means the city director of finance or designee.
- L. "Commercial cannabis cultivation" means cultivation conducted by, for, or as part of a cannabis business. Commercial cannabis cultivation does not include personal medical cannabis cultivation, or cultivation for personal recreational use as authorized under the AUMA and as amended by MAUCRSA, for which the individual receives no compensation whatsoever.
- M. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis or any part thereof. "Cultivation" also includes nurseries. In addition, and without limiting the foregoing, "cultivation" includes "cultivation" as defined in California Business and Professions Code Section 26001 and any successor statute, as may be adopted and amended from time to time.
- N. "Distributor" means a person engaged in procuring cannabis from a cultivator, and/or procuring cannabis products from a manufacturer, for sale to a retailer. "Distribution" means the procurement, sale, and transport of cannabis and cannabis products between licensees.
- O.

"Employee" means each and every person engaged in the operation or conduct of any cannabis business, whether as owner, member of the owner's family, partner, associate, agent, manager or solicitor, and each and every other person employed or working in such cannabis business for a wage, salary, commission, barter or any other form of compensation.

- P. "Evidence of doing business" means when any person shall by use of signs, circulars, cards, telephone book, internet, advertisement or newspapers, advertise, hold out, or represent that he is in business in the city, or when any person holds an active license or permit issued by a governmental agency indicating that he is in business in the city, or when such person fails to deny by a sworn statement given to the collector that he 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.
- Q. "Gross receipts" means the total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature, 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; discounts, rents, royalties, fees, commissions, dividends, and gains realized from trading in stocks or bonds, however designated. "Gross receipts" shall include 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 losses or other expenses whatsoever.
- R. "Manufacturer" means a person who conducts the production, preparation, propagation, or compounding of cannabis or cannabis products either directly or indirectly or by extraction methods, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, or who packages or repackages cannabis or cannabis products or labels or re-labels its container. In addition, and without limiting the foregoing, "manufacturer" includes "manufacturer" as defined in California Business and Professions Code section 26001 and any successor statute, as may be adopted or amended from time to time.

- S. "Nursery" means a person who produces cannabis clones, immature plants, and/or seeds for wholesale distribution, used specifically for the planting, propagation, and cultivation of cannabis. In addition, and without limiting the foregoing, "nursery" includes "nursery" as defined in California Business and Professions Code section 26001 and any successor statute, as may be adopted or amended from time to time.
- T. "Person" shall have the meaning set forth in Section 6.12.010.
- U. "Personal medical cannabis cultivation" means cultivation, by either a qualified patient who cultivates cannabis exclusively for his or her personal medical use or by a caregiver who cultivates cannabis exclusively for medical use by qualified patients and who is exempt from state licensing requirements under MAUCRSA.
- V. "Retailer" means a business where cannabis or cannabis products, are offered, either individually or in combination, for retail sale, including a business that engages in delivery of cannabis or cannabis products as part of a retail sale.
- W. "Sale" means the transfer, in any manner or by any means whatsoever, of title to real or personal property for a consideration; the serving, supplying, or furnishing for a consideration of any property; and a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price shall likewise be deemed a sale. The definitions in this subsection shall be deemed to include any transaction which is or which, in effect, results in a sale within the contemplation of law.
- X. "State" means the State of California.
- Y. "State license" means a state license issued pursuant to California Business & Professions Code Sections 26000 et seq. or other applicable state law.
- Z. "Vertically Integrated Business" means a cannabis business with a Type 12 license or any cannabis business holding two or more license types that internally transfers products between cultivation, manufacturing, distribution, or retail operations without a recorded sale to determine gross receipts for purposes of the cannabis business tax.

(Ord. No. 2597, § 2, 11-6-2018)

## 4.10.050 - Authorized.

A cannabis business tax is hereby imposed on every person who is engaged in cannabis business in the city as prescribed herein, from and after the effective date of a city council resolution implementing the tax. It is unlawful for any person to transact or carry on any cannabis business in the city without paying, in accordance with this chapter, the cannabis business tax imposed by this section.

## A. Tax on Commercial Cannabis Cultivation.

1. There is hereby imposed on every person engaged in commercial cannabis cultivation in the city, an annual tax at a rate established by resolution of the city council which rate shall not exceed twenty-five dollars per square foot of cannabis cultivation area. The maximum square foot tax shall be adjusted annually each January 1 based on the year-over-year percentage change in Bureau of Labor Statistics San Francisco/Oakland/San Jose Consumer Price Index - All Urban Consumers (CPI-U) October to October comparison, or if such index is discontinued, a comparable successor consumer price index as determined by the city council. The tax imposed under this subsection (A)(1) shall be due and payable in quarterly installments as provided in Section 4.10.070 of this chapter. The tax imposed under this subsection (A)(1) shall not be implemented unless and until the city council acts by resolution to do so.
2. The city council may by resolution, in its discretion, implement a tax rate lower than the maximum rates set forth in subsection (A)(1) for all persons engaged in commercial cannabis cultivation in the city or establish differing tax rates for different categories of commercial cannabis cultivation. For example, and without limitation, the city council may set different tax rates for cannabis cultivation for medical or adult recreational use, or for indoor rather than outdoor or mixed light cultivation. The city council may, by resolution, also decrease or increase any such tax rate from time to time, provided that the tax rate shall not, at any time, exceed the maximum tax rates established in subsection (A)(1). Tax rates shall be set for a minimum term of one (1) year.

## B. Tax on cannabis manufacturers, processors, laboratory testers, storers,

distributors, and retailers.

1. There is hereby imposed on every person engaged in a cannabis business in the city as a manufacturer, processor, laboratory tester, storer, distributor or a retailer an annual tax at a rate established by resolution of the city council which rate shall not exceed ten percent of annual gross receipts. The tax imposed under this subsection (B)(1) shall be due and payable in quarterly installments as provided in Section 4.10.070 of this chapter. The tax imposed under this subsection (B)(1) shall not be implemented unless and until the city council acts by resolution to do so.
2. The city council may by resolution, in its discretion, implement a tax rate lower than the maximum rate established in subsection (B)(1) for all persons engaged in a cannabis business in the city as a manufacturer, processor, laboratory tester, storer, distributor or a retailer, or establish differing tax rates for different categories of cannabis business. For example, and without limitation, the city council may set different rates for businesses serving medical or adult recreational use, or for different types of manufacturers, distributors or retailers. The city council may, by resolution, also decrease or increase any such tax rate from time to time, provided that the tax rate shall not, at any time, exceed the maximum tax rate established in subsection (B)(1). Tax rates shall be set for a minimum term of one year.
- C. No further voter approval shall be required for the adoption or increase of a tax under the authority granted by Section 4.10.050 of this chapter, it being the intent of the people of the city to authorize such a tax up to and including the maximum rates set forth above whenever implemented by the city council by resolution hereafter.

(Ord. No. 2597, § 2, 11-6-2018)

4.10.060 - Registration of cannabis business.

All persons engaging in a cannabis business, whether an existing, newly-established or acquired business, shall register with the collector within thirty days of commencing operation or by January 1, 2019, whichever is later, and shall annually renew such registration by January 1 of each year thereafter. In registering, such persons shall furnish to the collector a sworn statement, upon a form provided by the collector, setting forth the following information:

- (1) The name of the business;
- (2) The names and addresses of each owner;
- (3) The exact nature or kind of business;
- (4) The place where such business is to be carried on; and
- (5) Any further information which the collector may require.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.070 - Reporting and remittance of tax.

The cannabis business tax imposed by this chapter shall be due and payable as follows:

- A. Each person subject to tax under this chapter, except a cannabis cultivation tax based on square footage, shall, on or before the last day of the month following the close of each calendar quarter, prepare and submit a tax return and remit to the collector the tax due for that quarter. At the time the return is filed, the full amount of the tax due for the prior quarter shall be remitted to the collector.
- B. Each person subject to a cannabis cultivation tax based on a square footage shall, on or before the last day of the month following the close of each calendar quarter, prepare and submit a tax return and remit to the collector the tax due for that quarter. The tax shall be calculated in accordance with rules and regulations established by the collector pursuant to Section 4.10.160. The tax return may include a request for adjustment of the tax due to crop loss or periods without cultivation, along with evidence substantiating the crop loss or fallow periods. If the cultivation begins sixty days or more after January 1 or terminates sixty days or more before December 31 of the calendar year, a request to prorate the tax may be submitted with evidence supporting the timing of the cultivation. The decision to prorate or adjust the

tax will be made at the sole discretion of the collector. At the time the return is filed, the full amount of the tax due for the prior quarter shall be remitted to the collector.

- C. All tax returns shall be completed on forms prescribed by the collector.
- D. Tax returns and payments for all outstanding taxes owed the city under this chapter are immediately due and payable to the city upon cessation of business for any reason.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.080 - Payments and communications—Timely remittance.

Whenever any payment, return, report, request or other communication is due under this chapter, it must be received by the collector on or before the due date. A postmark will not be accepted as timely remittance. If the due date falls on Saturday, Sunday or a city holiday, the due date shall be the next regular business day on which the city is open to the public.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.090 - Payment—When taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this chapter, the taxes required to be paid pursuant to this chapter shall be deemed delinquent if not received by the city on or before the due date as specified in Section 4.10.070.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.100 - Notice not required by city.

The city is not required to send a delinquency or other notice or bill to any person subject to this chapter. Failure to send such notice or bill shall not affect the validity of any tax or penalty or interest due under this chapter.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.110 - Delinquent taxes—Penalties and interest.

A penalty in the amount of ten percent of the tax due shall be applied when a delinquency occurs. All amounts due shall be considered general accounts receivable, and there shall be assessed interest on all such amounts as determined by the city council.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.120 - Exemptions from the tax.

- A. Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business that is exempt from the payment of such taxes as are herein prescribed by virtue of the Constitution or applicable statutes of the United States or of the state.
- 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. Unless and until the collector determines in writing that such person is exempt from tax under this chapter, such person shall be liable for the payment of the tax imposed by this chapter.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.130 - Enforcement.

It shall be the duty of the collector to enforce each and all of the provisions of this chapter.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.140 - Rules and regulations.

The collector may adopt rules and regulations not inconsistent with the provisions of this chapter as may be necessary or desirable to aid in the implementation and enforcement of the provisions of this chapter. A copy of any such rules and regulations shall be available for public inspection in the collector's office.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.150 - Apportionment.

If a cannabis business subject to a cannabis business tax is operating both within and outside the city, it is the intent of the city to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the city. The collector may adopt administrative procedures for apportionment pursuant to section 4.10.140 of this chapter.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.160 - Construction.

- A. This tax is intended to be applied in a manner consistent with the United States and California Constitutions, state and local law. None of the tax provided for by this chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution, state or local law.
- B. This chapter shall be construed and implemented consistent with the provisions of Chapter 6.12 of this Code except as this chapter or other law otherwise requires or the collector otherwise determines in writing as authorized under this Code.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.170 - Audit and examination of records and equipment.

- A. The collector shall have the power to audit and examine all books and records of any person engaged in cannabis business in the city, including both state and federal income tax returns, California sales tax returns, or other evidence documenting the gross receipts of persons engaged in cannabis business, and, where necessary, all equipment of any person engaged in cannabis business in the city, for the purpose of ascertaining the amount of cannabis business tax, if any, required to be paid under this chapter, and for the purpose of verifying any statements or any item thereof when filed by any person pursuant to this chapter. If such person, after written demand by the collector, refuses to make available for audit, examination or verification such books, records or equipment as the collector requests, the collector may, after full consideration of all information

within his or her knowledge concerning the cannabis business and activities of the person so refusing, make an assessment against the cannabis business of the taxes estimated to be due under this chapter.

- B. The cannabis business being audited shall be liable for the cost of the audit and all reasonable city administrative expenses related to the audit.
- C. It shall be the duty of every person liable for the collection and payment to the city of any tax imposed by this chapter to keep and preserve, for a period of at least three years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the city, which records the collector shall have the right to inspect at all reasonable times.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.180 - Other licenses, permits, taxes, fees, or charges.

Except as expressly provided in this chapter, nothing contained in this chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any permit or license required by, under or by virtue of any provision of any other title or chapter of this Code or any other ordinance or resolution of the city, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required by, under or by virtue of any other title or chapter of this Code or any other ordinance or resolution of the city. Any references made or contained in any other title or chapter of this Code to any permits, licenses, taxes, fees, or charges, or to any schedule of license fees, shall be deemed to refer to the permits, licenses, taxes, fees or charges, or schedule of license fees, provided for in other titles or chapters of this Code unless otherwise expressly provided.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.190 - Successor's and assignee's responsibility.

- A. If any person, while liable for any amount under this chapter, sells, assigns or otherwise transfers the cannabis business, whether voluntarily or involuntarily, the person's successor, assignee or other transferee, or other person or entity obtaining ownership or control of the business ("transferee"), shall satisfy any tax liability owed to the city associated with the business when due hereunder. Failure to do so for the benefit of the city will result in the transferee being personally liable to the city for the full amount of the unpaid tax liability, interest and

penalties. The transferee shall notify the collector of the date of transfer at least thirty days before the transfer date; or if the agreement to sell, transfer, or otherwise dispose of the business was made less than thirty days before the date of transfer, notice shall be provided immediately upon the existence of the agreement.

- B. The transferee shall be deemed to have complied with the requirement of this section to satisfy the unpaid tax liability if the transferee complies with the requirements of California Revenue and Taxation Code Section 7283.5 by withholding from the purchase price, for the benefit of the City, an amount sufficient to cover the tax liability, or by otherwise paying the tax liability and obtaining from the collector a "tax clearance certificate" showing that all outstanding tax liability has been paid and stating that no amount is due through the date of transfer.
- C. The collector, within ninety days of receiving a written request from a transferee, may issue a "tax clearance certificate" stating either the amount of tax liability due and owing for the business, or stating that there is no tax liability due and owing for the business through a stated date. The collector may also request financial records from the current or former owner or operator to audit the tax that may be due and owing. The collector shall issue a tax clearance certificate within thirty days of completing the audit, stating the amount of the tax liability owed, if any, unless the collector determines that the records provided in connection with the audit are insufficient to determine whether taxes are due and owed or in what amount. If the collector determines that the records are insufficient, the collector may rely on the facts and information available to estimate any tax liability. The collector may issue a tax clearance certificate stating the amount of the tax liability, if any, based on such facts and information available. Unless an appeal is filed in accordance with Section 4.10.240, the tax clearance certificate shall serve as conclusive evidence of the tax liability associated with the property through the date stated on the certificate.

(Ord. No. 2597, § 2, 11-6-2018)

4.10.200 - Payment of tax does not authorize unlawful business.

- A.

The payment of a tax required by this chapter, and its acceptance by the city, shall not entitle any person to engage in any cannabis business unless the person has complied with all of the requirements of this Code and all other applicable state or local laws.

- B. No tax paid under this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any state or local laws.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.210 - Deficiency determinations.

If the collector is not satisfied that any tax return or other statement filed as required under this chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the facts contained in the tax return or statement or any information in his or her possession or that may come into his or her possession within three years of the date the tax was originally due and payable, or such later date as allowable by law. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a business, a deficiency determination may be made at any time within three years thereafter, or such later date as allowable by law, as to any liability arising from engaging in such business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Section 4.10.230.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.220 - Failure to report—Nonpayment.

- A. Under any of the following circumstances and at any time, the collector may make and give notice of an assessment of the amount of tax owed by a person under this chapter:
  - 1. If the person has not filed a complete return or statement required under this chapter;
  - 2. If the person has not timely paid any tax, fee, interest and/or penalties due under of this chapter; or
  - 3.

If the person has not, after demand by the collector, filed a corrected return or statement, or furnished to the collector adequate substantiation of the information contained in a return or statement filed previously.

- B. The notice of assessment shall separately set forth the amount of any tax, fee, interest and/or penalties known by the collector to be due or estimated by the collector, after consideration of all information within the collector's knowledge concerning the business and activities of the person assessed, to be due under each applicable section of this chapter.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.230 - Tax assessment—Notice requirements.

The notice of assessment shall be served upon the person liable for the tax under this chapter either by personal delivery, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the collector for the purpose of receiving notices provided under this chapter; or, should the person have no address registered with the collector for such purpose, then to such person's last known address. For the purposes of this section, a service by mail is complete at the time of deposit in the United States mail.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.240 - Appeal procedure.

Any taxpayer aggrieved by any decision of the collector with respect to the amount of tax, fee, interest and penalties, if any, due under this chapter may appeal to the city manager by filing a written appeal with the city clerk of the city council within fifteen calendar days of the mailing of the decision or determination. The city clerk shall schedule the appeal and give fifteen days' written notice to the appellant of the time and place of hearing by serving the notice personally or by depositing in the United States Post Office in the city, postage prepaid, addressed as shown on the appeal papers or, if none, such other address as is known to the city or, absent any address, by publication in a newspaper of general circulation in the city. The city manager shall have authority to determine all questions raised on such appeal. The determination of the city manager shall be final.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.250 - Conviction for chapter violation—Taxes not waived.

The conviction and punishment of any person for failure to pay a required tax, fee, penalty and/or interest under this chapter shall not excuse or exempt such person from any civil action for the amounts due under this chapter. No civil action shall prevent a criminal prosecution for any violation of the provisions of this chapter or of any state law requiring the payment of all taxes.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.260 - Violation deemed misdemeanor.

Any person who violates any provision of this chapter or who other than by a sworn statement, knowingly or intentionally misrepresents to any officer or employee of the city any material fact herein required to be provided is guilty of a misdemeanor punishable as provided in Chapter 1.12 of the Redding Municipal Code. A person who on a sworn statement states as true a material fact that he or she knows to be false is guilty of perjury.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.270 - Actions to collect.

The amount of any tax, fee, penalty and/or interest imposed pursuant to this chapter shall be deemed a debt owed to the city. An action may be commenced in the name of the city in any court of competent jurisdiction, for the amount of any delinquent tax, fees, penalties and interest thereon.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.280 - Remedies cumulative.

All remedies prescribed under this chapter shall be cumulative and the use of one or more remedies by the city shall not bar the use of any other remedy for the purpose of enforcing the provisions hereof.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.290 - Amendment.

As required by Article XIII C of the California Constitution, any amendment that increases the maximum rates of tax beyond the levels authorized in Section 4.10.050 above shall not take effect unless approved by a vote of the people. The city council may, by resolution, implement a tax under this chapter in any amount or at any rate that does not exceed the maximum rates set forth in Section 4.10.050.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.300 - Other taxes and fees.

Except as provided herein, persons required to pay a tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license tax, permit, charge, assessment, or fee for the privilege of doing such business required under other laws or regulations of the city, and shall remain subject to the provisions of such other laws and regulations.

(Ord. No. 2597, § 2, 11-6-2018)

#### 4.10.310 - Revenue collected.

The revenue collected as a result of this chapter can be spent for unrestricted general revenue purposes.

(Ord. No. 2597, § 2, 11-6-2018)