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PASSED FOR  
PUBLICATION  
& CONTINUED  
TO 12.2.97

DEPARTMENT OF  
FINANCE  
  
REVENUE DIVISION

CITY OF SACRAMENTO  
CALIFORNIA

November 18, 1997  
RA97171:MLF:ldm

CITY HALL  
ROOM 104  
915 I STREET  
SACRAMENTO, CA  
95814-2696

REVENUE  
ADMINISTRATION  
916-264-5724

City Council  
Sacramento, California

Honorable Members in Session:

**SUBJECT: ORDINANCE AMENDING THE UTILITY USERS TAX REFUND PROGRAM**

**LOCATION AND COUNCIL DISTRICT:** Citywide

**RECOMMENDATION:**

It is recommended that the City Council pass for publication of title the attached ordinance amending Chapter 41.06 of the Sacramento City Code related to the Utility Users Tax (UUT) Refund Program. Ordinance adoption would be continued to December 2, 1997.

**CONTACT PERSONS:** Margaret L. Freeman, Revenue Manager, 264-5724  
Carole L. Laurenty, Revenue Supervisor, 264-5856

**FOR COUNCIL MEETING OF:** November 25, 1997 .

**SUMMARY:**

With the adoption of the FY 1997/98 General Fund Budget, City Council adopted a proposal to change the Utility Users Tax Refund Program to limit the tax refunded for telephone to the "lifeline" rate maximum and the tax refunded for cable television to the limited/economy rate maximum. The tax refund for electric and natural gas charges was to remain unchanged. The attached ordinance implements the tax refund changes as approved by City Council.

**COMMITTEE/COMMISSION ACTION:**

On November 18, 1997 the proposed ordinance was approved by the Law and Legislation Committee for submittal to the City Council for adoption.

# ORDINANCE NO.

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF \_\_\_\_\_

**AN ORDINANCE AMENDING SUBSECTIONS (b) AND (c) OF SECTION 41.06.062 OF THE SACRAMENTO CITY CODE RELATING TO UTILITY USERS TAX AND THE SENIOR CITIZEN AND DISABLED REFUND**

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

**SECTION 1.**

Section 41.06.062(b) of the Sacramento City Code is hereby amended to read as follows:

41.06.062 Senior citizens and disabled refund.

- (b) The amount of the refund made pursuant to this section shall be the total amount of the eligible tax for the calendar year ending in the fiscal year in which application for refund is made. The eligible tax is the tax paid as follows:
- (1) The tax as imposed by Section 41.06.052 and 41.06.052-1 but not to exceed the total annual tax on the "lifeline flat rate service" rate as published by the largest local provider as of June 1 of the calendar year.
  - (2) The tax paid as imposed by Section 41.06.053 and 41.06.053-1.
  - (3) The tax paid as imposed by Section 41.06.054 and 41.06.054-1.
  - (4) The tax paid as imposed by Section 41.06.54-2 but not to exceed the total annual tax on the "economy basic" service rate as published by the largest local provider as of June 1 of the calendar year.

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FOR CITY CLERK USE ONLY

ORDINANCE NO. \_\_\_\_\_

DATE ADOPTED: \_\_\_\_\_

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