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## Chapter 080 [Sales and Use Tax](#)

- **Section 010 [Title](#)**
  - This chapter shall be known as the Glenn County uniform local sales and use tax ordinance. (Ord. 353 § 1, 1957.)
- **Section 020 [Purpose](#)**
  - This chapter is adopted to achieve the following, among other purposes, and the provisions of this chapter shall be interpreted in order to accomplish the following purposes:
    - A. To adopt a sales and use tax ordinance which complies with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California;
    - B. To adopt a sales and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the state insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;
    - C. To adopt a sales and use tax ordinance which imposes a one and one-quarter percent tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes;
    - D. To adopt a sales and use tax ordinance which can be administered in a manner that will, to the degree possible, consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting county sales and use taxes and at the same time minimize the burden of record-keeping upon persons subject to taxation under the provisions of this chapter.  
(Ord. 545 §1, 1972; Ord. 398 § 1, 1961; Ord. 353 § 2, 1957.)
- **Section 030 [Operative date--State contract](#)**
  - This chapter shall become operative on April 1, 1957, and prior thereto this county shall contract

with the State Board of Equalization to perform all functions incident to the administration and operation of this sales and use tax chapter. (Ord. 353 § 3, 1957.)

• **Section 040 Sales tax--Imposed**

- For the privilege of selling tangible personal property at retail, a tax is imposed upon all retailers in the county at the rate of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the county on and after April 1, 1957 to, and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. (Ord. 545 § 2, 1972; Ord. 353 § 4(a)(1), 1957.)

• **Section 050 Sales Tax--Place of Sale**

- For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the Board of Equalization. (Ord. 398 § 2, 1961; Ord. 353 § 4(a)(2), 1957.)

• **Section 060 Sales Tax--Adoption of Provisions of State Law**

- Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on April 1, 1957, applicable to sales taxes are adopted and made a part of Sections 4.08.040 through 4.08.100 as though fully set forth herein. (Ord. 353 § 4(b)(1), 1957.)

• **Section 070 Sales Tax--Limitations on Adoption of State Law**

- Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code, the state of California is named or referred to as the taxing agency, the county shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of the county for the word "State" when that word is used as part of the title of the State Controller, State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the state of California; nor shall the name of the county be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections, including, but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which

would not be subject to tax by the state under the provisions of that code; and, in addition, the name of the county shall not be substituted for that of the state in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted. (Ord. 353 § 4(b)(2), 1957.)

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**Section 080 Sales Tax--Permit Not Required**

- If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this chapter. (Ord. 545 § 3, 1972; Ord. 353 § 4(b)(3), 1957.)

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**Section 100 Sales Tax--Exclusions**

- There shall be excluded from the gross receipts by which the tax is measured:
  - A. The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;
  - B. Eighty percent of the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government. (Ord. 803 § 2, 1983; Ord. 578 § 1, 1974; Ord. 353 § 4 (b)(4.5), 1957.)

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**Section 110 Use Tax--Imposed**

- An excise tax is imposed on the storage, use or other consumption in the county of tangible personal property purchased from any retailer on or after April 1, 1957, for storage, use or other consumption in the county at the rate of one percent of the sales price of the property to and including June 30, 1972, and at the rate of one and one-quarter percent thereafter. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made. (Ord. 545 § 5, 1972; Ord. 353 § 5(a), 1957.)

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**Section 120 Use Tax--Adoption of Provisions of State Law**

- Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code of the state of California, all of the provisions of Part I of Division 2 of said code, as amended and in force and effect on April 1, 1957, applicable to use taxes, are adopted and made a part of Sections 4.08.110 through 4.08.140 as though fully set forth herein. (Ord. 353 § 5(b)(1), 1957.)

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**Section 130 Use Tax--Limitations on Adoption of State Law**

- Wherever, and to the extent that, in Part 1 of Division 2 of the said Revenue and Taxation Code, the state of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. Nothing in this subdivision shall be deemed to require the substitution of the name of this county for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the

name of the State Treasury, or of the Constitution of the state of California; nor shall the name of the county be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the county or any agency thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to, sections referring to the exterior boundaries of the state of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use, or other consumption remains subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain storage, use, or other consumption of tangible personal property which would not be subject to tax by the state under the provisions of that code; and in addition, the name of the county shall not be substituted for that of the state in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted, and the name of the county shall not be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 nor in the definition of that phrase in Section 6203. (Ord. 398 § 5, 1961; Ord. 353 § 5(b)(2), 1957.)

### Section 150 Use Tax--Exemptions

- There shall be exempt from the tax due under Section 4.08.110 through 4.08.130:
  - A. The amount of any sales or use tax imposed by the state of California upon a retailer or consumer;
  - B. The storage, use, or other consumption of tangible personal property, the gross receipts from the sale of which have been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any city and county, county, or city in this state, shall be exempt from the tax due under this chapter;
  - C. In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempt from eighty percent of the tax.  
(Ord. 803 § 3, 1983; Ord. 578 § 2, 1974; Ord. 353 5(b)(3.5), 1957.)

### Section 170 Credit Against Payment of Taxes

- Any person subject to a sales or use tax or required to collect a use tax under this chapter shall be entitled to credit against the payment of taxes due under this chapter, the amount of sales and use tax due any city in this county, provided that the city sales and use tax is levied under an ordinance including provisions substantially conforming to the provisions of subdivisions (1) to (8), inclusive, of subdivision (h) of Section 7202 of the Revenue and Taxation Code, and other applicable provisions of Part 1.5 of Division 2 of that code. (Ord. 803 § 4, 1983; Ord. 578 § 3, 1974; Ord. 353 § 6.5, 1957.)

**Section 180 Enjoining Collection Forbidden**

- No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the state or this county or against any officer of the state or this county to prevent or enjoin the collection under this chapter or Part 1.5 of Division 2 of the Revenue and Taxation Code of any tax or any amount of tax required to be collected. (Ord. 353 § 7, 1957.)

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**Section 190 Amendments to State Code**

- All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of the ordinance codified in this chapter which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this chapter. (Ord. 353 § 8, 1957.)

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**Section 210 Limit on Inoperability of Chapter**

- This chapter may be made inoperative not less than sixty days, but not earlier than the first day of the calendar quarter, following the county's lack of compliance with Article II (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code. (Ord. 545 § 7, 1972; Ord. 353 § 8.5, 1957.)

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**Section 220 Violation a Misdemeanor**

- Any person violating any of the provisions of this chapter is guilty of a misdemeanor. (Ord. 1060 § 17, 1995; Ord. 353 § 10, 1957.)

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