

ORDINANCE NO. 27753

AN ORDINANCE OF THE CITY OF SAN JOSE AMENDING SECTION 4.46.039.4 OF CHAPTER 4.46, SECTION 4.47.093 OF CHAPTER 4.47 AND SECTION 4.54.039.6 OF CHAPTER 4.54 OF TITLE 4 OF THE SAN JOSE MUNICIPAL CODE TO EXTEND THE PERIOD FOR SUSPENSION OF THE COLLECTION OF FIFTY PERCENT OF THE BUILDING AND STRUCTURE CONSTRUCTION TAX, THE COMMERCIAL-RESIDENTIAL-MOBILEHOME PARK BUILDING TAX, AND THE CONSTRUCTION TAX FOR CONSTRUCTION OF SMALL BUSINESS IMPROVEMENTS, EITHER AS NEW CONSTRUCTION OR TENANT IMPROVEMENTS, OF 3,000 SQUARE FEET OR LESS BY NEW OR EXISTING SMALL BUSINESSES THROUGH NOVEMBER 30, 2007

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SAN JOSE:

SECTION 1. Section 4.46.039.4 of Chapter 4.46 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.46.039.4 Suspension – Small Businesses

- A. The collection of fifty percent (50%) of the tax imposed under this Chapter, to the extent not already suspended, shall be suspended and the tax shall not be collected with respect to construction of Small Business Improvements.
- B. Small Business Improvements means any improvement of 3,000 square feet or less, either as new construction or as tenant improvement, intended to be used by a business entity having 35 or fewer total employees.
- C. In cases where the total square footage of Small Business Improvement exceeds 3,000, the tax suspension allowed under this Section shall be applicable to the

first 3,000 square feet of improvements.

D. This Section shall be effective until November 30, 2007.

SECTION 2. Section 4.47.093 of Chapter 4.47 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.47.093 Suspension – Small Businesses

- A. The collection of fifty percent (50%) of the tax imposed under this Chapter, to the extent not already suspended, shall be suspended and the tax shall not be collected with respect to construction of Small Business Improvements.
- B. Small Business Improvements means any improvement of 3,000 square feet or less, either as new construction or as tenant improvement, intended to be used by a business entity having 35 or fewer total employees.
- C. In cases where the total square footage of Small Business Improvement exceeds 3,000, the tax suspension allowed under this Section shall be applicable to the first 3,000 square feet of improvements.
- D. This Section shall be effective until November 30, 2007.

SECTION 3. Section 4.54.093.6 of Chapter 4.54 of Title 4 of the San José Municipal Code is hereby amended to read as follows:

4.54.039.6 Suspension – Small Businesses

- A. The collection of fifty percent (50%) of the tax imposed under this Chapter, to the extent not already suspended, shall be suspended and the tax shall not be

collected with respect to construction of Small Business Improvements.

- B. Small Business Improvements means any improvement of 3,000 square feet or less, either as new construction or as tenant improvement, intended to be used by a business entity having 35 or fewer total employees.
- C. In cases where the total square footage of Small Business Improvement exceeds 3,000, the tax suspension allowed under this Section shall be applicable to the first 3,000 square feet of improvements.
- D. This Section shall be effective until November 30, 2007.

SECTION 4. For building permits which are issued between May 16, 2006, and the effective date of this Ordinance, and which otherwise qualify for the suspension created under the provisions of Sections 1, 2, and 3 of this Ordinance, the provisions of Section 4.46.070, 4.47.050, and 4.54.070 as to when the tax shall be due and payable shall be suspended.

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PASSED FOR PUBLICATION of title this 16th day of May, 2006, by the following vote:

AYES: CAMPOS, CHAVEZ, CHIRCO, CORTESE, LeZOTTE,
NGUYEN, PYLE, REED, WILLIAMS, YEAGER;
GONZALES

NOES: NONE

ABSENT: NONE

DISQUALIFIED: NONE

RON GONZALES
Mayor

ATTEST:

LEE PRICE, MMC
City Clerk
By: NANCY ALFORD
Assistant City Clerk