

ORDINANCE NO. 28599

**AN ORDINANCE OF THE CITY OF SAN JOSÉ AMENDING
SECTION 4.76.200 OF CHAPTER 4.76 OF TITLE 4 OF
THE SAN JOSÉ MUNICIPAL CODE TO ALLOW THE
DISCLOSURE OF BUSINESS TAX RECORDS UNDER
CERTAIN SPECIFIED CIRCUMSTANCES**

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

Section 4.76.200 of Chapter 4.76 of Title 4 of the San José Municipal Code is amended to read as follows:

4.76.200 License - Application - Information Not Conclusive – Confidentiality

- A. No application 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 tax as is actually due and payable under this Chapter. Each application, and all statements and information therein contained, shall be subject to review, audit and verification by the Director of Finance, his or her deputies, or other authorized employees of the City. All licensees, applicants for licenses and persons engaged in business in the City are hereby required to permit examination of their books, records and papers for the purposes aforesaid.
- B. The information or data obtained from an examination or audit, or from any application required *hereunder*, shall be deemed to be confidential, subject to the exceptions set forth in this Section. The foregoing information is referred to as business tax records.
- C. Publicly available information that is required to be included in the business tax application or is specified in the business tax application, including without

limitation, the name, address, and business tax account number is subject to disclosure.

- D. The provisions of this Section shall not be construed to prevent the disclosure of business tax records by a City official, employee or agent for the purpose of administering or enforcing any provisions of this Chapter.
- E. The provisions of this Section shall not be construed to prevent the disclosure of business tax records to, or the examination of business tax records by, federal or state tax officials, or the tax officials of another city or county or city and county if a reciprocal arrangement exists for the exchange of tax information in order to assist the City with the enforcement of this Chapter.
- F. The provisions of this Section shall not be construed to prevent the disclosure of business tax records in response to a subpoena or a court order.

PASSED FOR PUBLICATION of title this 16th day of June, 2009, by the following vote:

AYES: CAMPOS, CHIRCO, CHU, CONSTANT, HERRERA,
KALRA, LICCARDO, OLIVERIO, PYLE; REED.

NOES: NONE.

ABSENT: NGUYEN.

DISQUALIFIED: NONE.

CHUCK REED
Mayor

ATTEST:

LEE PRICE, MMC
City Clerk