

ORDINANCE NO. 2523

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF REDWOOD CITY AMENDING CHAPTER 32, ARTICLE VII, SECTION 32.518(B) (RECORDS) AND CHAPTER 32, ARTICLE VIII, SECTION 32.615(B) (RECORDS) OF THE REDWOOD CITY MUNICIPAL CODE REGARDING ISSUANCE OF ADMINISTRATIVE SUBPEONAS FOR UTILITY USERS TAX AND COMMUNICATION USERS' TAX, RESPECTIVELY

WHEREAS, the City of Redwood City ("City") has established a Utility Users Tax, codified in Redwood City Municipal Code, Chapter 32, Article VII ("Utility Users Tax Ordinance"); and

WHEREAS, Section 32.518(B) of the Utility Users Tax Ordinance authorizes the City Council to issue administrative subpoenas to compel the production of records deemed necessary to establish compliance with the Utility Users Tax Ordinance; and

WHEREAS, the City desires to amend Section 32.518(B) to authorize the Tax Administrator to issue such administrative subpoenas; and

WHEREAS, the City has established a Communication Users' Tax, codified in Redwood City Municipal Code, Chapter 32, Article VIII ("Communication Users' Tax Ordinance"); and

WHEREAS, Section 32.615(B) of the Communication Users' Tax Ordinance authorizes the City to issue administrative subpoenas to compel the production of records deemed necessary to establish compliance with the Communication Users' Tax Ordinance, which has been construed to authorize the Tax Administrator to issue such administrative subpoenas; and

WHEREAS, the City desires to amend Section 32.615(B) to clarify that the Tax Administrator is authorized to issue such administrative subpoenas; and

WHEREAS, these amendments to the Utility Users Tax Ordinance and Communication Users' Tax Ordinance will not impose a new tax, extend an existing tax, or increase an existing tax.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF REDWOOD CITY HEREBY ORDAINS AS FOLLOWS:

Section 1. The recitals set forth above are true and correct, and are hereby incorporated herein by this reference as if fully set forth in their entirety.

Section 2. The City Council of the City of Redwood City adopts the Ordinance by adding the text shown in double underline (example) and deleting the text shown in strikethrough (~~example~~), as shown below. Wording in brackets ([example]) is informational only and is not to be included in the published ordinance.

Section 3. Section 32.518(B) of Article VII of Chapter 32 of the Redwood City Municipal Code is hereby amended to read as follows:

B. The City, through its ~~City Council~~ Tax Administrator, may issue an administrative subpoena to compel a person to deliver, to the Tax Administrator, copies of all records deemed necessary by the Tax Administrator to establish compliance with this Article, including the delivery of records in a common electronic format on readily available media if such records are kept electronically by the person in the usual and ordinary course of business. As an alternative to delivering the subpoenaed records to the Tax Administrator on or before the due date provided in the administrative subpoena, such person may provide access to such records outside the City on or before the due date, provided that such person shall reimburse the City for all reasonable travel expenses incurred by the City to inspect those records, including travel, lodging, meals, and other similar expenses, but excluding the normal salary or hourly wages of those persons designated by the City to conduct the inspection.

[All other subsections of Section 32.518 remain unchanged.]

Section 4. Section 32.615(B) of Article VIII of Chapter 32 of the Redwood City Municipal Code is hereby amended to read as follows:

B. The City, through its Tax Administrator, may issue an administrative subpoena to compel a person to deliver, to the Tax Administrator, copies of all records deemed necessary by the Tax Administrator to establish compliance with this Section, including the delivery of records in a common electronic format on readily available media if such records are kept electronically by the person in the usual and ordinary course of business. As an alternative to delivering the subpoenaed records to the Tax Administrator on or before the due date provided in the administrative subpoena, such person may provide access to such records outside the City on or before the due date, provided that such person shall reimburse the City for all reasonable travel expenses incurred by the City to inspect those records, including travel, lodging, meals, and other similar expenses, but excluding the normal salary or hourly wages of those persons designated by the City to conduct the inspection.

[All other subsections of Section 32.615 remain unchanged.]

Section 5. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held to be invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Ordinance shall nonetheless remain in full force and effect. The City Council of the City of Redwood City hereby declares that it would have adopted each section, subsection, sentence, clause, phrase, or portion of this Ordinance, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions of this Ordinance be declared invalid or unenforceable.

Section 6. This Ordinance has been reviewed with respect to applicability of the California Environmental Quality Act ("CEQA") and CEQA Guidelines (California Code of Regulations, Title 14, Sections 15000 et seq.). The Ordinance is not a project under CEQA Guidelines Section 15378 because it involves administrative activities that will not result in direct or indirect physical changes in the environment.

Section 7. This Ordinance shall go into effect thirty (30) days following its adoption.

* * *

ORDINANCE NO. 2523

At a Joint City Council/Successor Agency Board/Public Financing Authority Meeting thereof held on the 22nd day of May 2023 by the following votes:

AYES, and in favor of the passage and adoption of the foregoing ordinance:

AYES: Aguirre, Eakin, Howard, Martinez Saballos, Sturken, Espinoza-Garnica and Mayor Gee

NOES: None

ABSENT: None

ABSTAINED: None

RECUSED: None



Jeff Gee
Mayor of the City of Redwood City

Attest:



Pamela Aguilar, CMC
City Clerk of Redwood City

I hereby approve the foregoing Ordinance
this 24th day of May 2023.



Jeff Gee
Mayor of the City of Redwood City