

ARTICLE XII. BUSINESS LICENSE TAX

Sec. 11-160. Tax imposed

Pursuant to the authority granted by Revenue and Taxation Code section 7284, as amended, there is established and imposed a business license tax on those activities and in those amounts specified below:

(a) Solid waste disposal at the base rate of five dollars (\$5.00) per ton of waste deposited at a licensed solid waste disposal facility, which rate shall be reduced to three dollars (\$3.00) per ton of waste deposited upon the occurrence of the three conditions set forth in paragraphs (1) and (2) below, and to remain at the three dollar base rate until December 31, 2013, except for annual adjustments based upon the Bay Area Economic Consumer Index (ECI), so long as the conditions set forth in subsections (1) and (2) below are in effect.

(1) The Potrero Hills Landfill operator shall have received all necessary approvals from the County, including a Conditional Land Use Permit and a Marsh Development Permit, to allow for the receipt of expanded tonnage and/or Potrero Hills and Hay Road landfills reach an agreement for disposal of waste tonnage in the County which are in excess of the current permitted limit at Potrero Hills; and

(2) That the present exemption set forth under Section 11-163(f)(2) of this code for placement of asbestos materials in landfills, under the Solid Waste Mitigation Fee shall be eliminated.

(b) Well drilling mud disposal at the base rate of twenty cents (\$0.20) per ton of well drilling mud deposited at a licensed drilling mud disposal facility.

(c) Electrical energy produced by commercial wind turbine generators at the base rate of three one-thousandths of one cent (\$0.00003) per kilowatt hour of electrical energy generated.

(Ord. No. 1470, §1; Ord. No. 1496, §1; Ord. No. 1680, §1.)

Sec. 11:161. Purpose of tax

This tax is enacted solely to raise revenue for general governmental purposes of the County and not for regulation. All of the proceeds from the tax imposed by this chapter shall be placed in the County's general fund and used for the usual current expenses of the County, however incurred.

(Ord. No. 1470, §1; Ord. No. 1496, §1; Ord. No. 1680; §1)

Sec. 11-162. Effect of other ordinances

Persons required to pay a license tax for transacting and carrying on any business under this chapter shall not be relieved from the payment of any license fee for the

privilege of doing such business required under any other ordinance of the County and shall remain subject to the regulatory provisions of other ordinances.

(Ord. No. 1470, §1; Ord. 1496, §1; Ord. No. 1680, §1)

See. 11-163. Definitions

(a) Commercial wind turbine generator means a wind-driven machine that converts wind energy into production of electrical power for the primary purpose of resale or off-site use.

(b) Drilling mud waste means all drilling mud derived from the development and production of oil and natural gas wells.

(c) Kilowatt hours (kwh) means a measurement of electrical energy produced by commercial wind turbine generators in kilowatts per hour.

(d) Licensed drilling mud waste disposal facility means any facility or location where disposal of drilling mud occurs and is permitted by the local land use authority which has permit authority over the use, location or operation of the facility.

(e) Licensed solid waste disposal facility means any facility or location where disposal of solid waste occurs and is permitted by the local land use authority, local solid waste enforcement agency and any other agency which has permit authority over the use, location or operation of the facility.

(f) Solid waste:

(1) Means all putrescible and nonputrescible solid, semisolid, and liquid wastes, including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, de treated, or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes.

(2) Does not include hazardous waste or low-level radioactive waste regulated under the Health and Safety Code.

(3) Does not include medical waste regulated under the Health and Safety Code, provided that the medical waste, whether treated or untreated, is not disposed of at a solid waste disposal facility. Medical waste which has been treated and which is deemed to be solid waste shall be regulated pursuant to this ordinance.

(4) Does not include drilling mud derived from the development and production of oil and gas wells.

(5) Does not include materials which are recycled as defined by Public Resources Code section 40180, as amended.

(g) Tonnage means the difference between the total weight of the solid waste or drilling mud received (measured in pounds) and the total weight diverted for recycling (measured in pounds) divided by two thousand (2,000).

(h) Wind Energy Generation Facility means an installation of one or more commercial wind turbine generators.

(Ord. No. 1470, §1; Ord. No. 1496, §1; Ord. No. 1680, §1.)

Sec. 11-164. Reporting, of tonnage or kilowatt hours

(a) For purposes of determining the net tonnage deposited for computation of the tax, each licensed Solid Waste Facility or Drilling Mud Facility shall make monthly reports of net tonnage to the Solano County Department of Resource Management by the twenty-fifth day of the of the following month. The Department of Resource Management shall verify the reports and submit the data quarterly to the Solano County Auditor-Controller on the twenty-fifth day of the month following the end of the quarter.

(b) For purposes of determining the electrical energy produced for computation of the wind energy tax, each Wind Energy Generation Facility shall make monthly report of the kilowatt hours of energy produced by the facility to the Solano County Department of Resource Management by the twenty-fifth day of the following month. The Department of Resource Management shall verify the reports and submit the data quarterly to the Solano County Auditor-Controller.

(Ord. No. 1470, §1; Ord. No. 1496, §1; Ord. No. 1680, §1.)

Sec. 11-165. Payment of tax

The Solano County Auditor-Controller shall issue a quarterly tax bill to each licensed Solid Waste Facility and to each licensed Drilling Mud Disposal Facility and Wind Energy Generation Facility, which shall be due and payable to the Solano County Auditor-Controller upon receipt and delinquent at the end of the month following the month issued.

(Ord. No. 1470, §1; Ord. No. 1496, §1; Ord. No. 1680, §1)

Sec. 11-166. Penalty for delinquency

A ten percent (10%) penalty shall be assessed on any tax not paid by the delinquent date. Any licensed facility not current in its payment of taxes pursuant to this Chapter at the time of the annual renewal of its Solano County Business license issued pursuant to Chapter 14 of the Solano County Code may be denied a license renewal until all taxes and penalties are paid.

(Ord. No. 1470, §1; Ord. No. 1496, §1.)

Sec. 11-167. Sunset provision

It is provided that this Business License Tax shall be effective for a period of two years, and will no longer be in effect on or after July 1, 1995, unless the Solano County Board of Supervisors has reenacted this measure after the required public hearings prior to that date.

(Ord. No. 1470, §I)