

ORDINANCE NO. 6166

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANTA BARBARA AMENDING SECTION 4.15.060 OF THE SANTA BARBARA MUNICIPAL CODE TO REPLACE REFERENCE TO THE STATE BOARD OF EQUALIZATION WITH REFERENCE TO THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

The Council of the City of Santa Barbara does ordain as follows:

SECTION 1. Title 4, Chapter 4.15, Section 4.15.060 of the Santa Barbara Municipal Code is amended to read as follows:

4.15.060 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/her 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 California Department of Tax and Fee Administration.

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STATE OF CALIFORNIA)
)
COUNTY OF SANTA BARBARA) ss.
)
CITY OF SANTA BARBARA)

I HEREBY CERTIFY that the foregoing ordinance was introduced on December 3, 2024, and adopted by the Council of the City of Santa Barbara at a meeting held on December 10, 2024, by the following roll call vote:

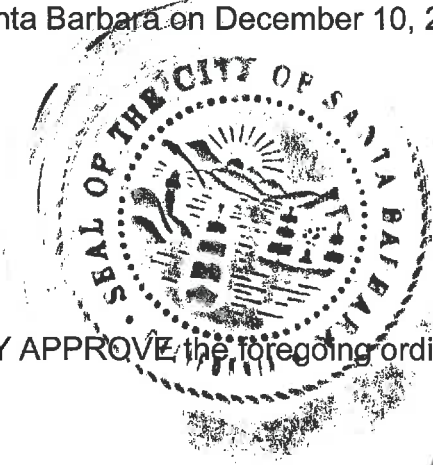
- AYES: Councilmembers Eric Friedman, Alejandra Gutierrez, Oscar Gutierrez, Meagan Harmon, Mike Jordan, Kristen W. Sneddon, Mayor Randy Rowse.

- NOES: None

- ABSENT: None

- ABSTENTIONS: None

IN WITNESS WHEREOF, I have hereto set my hand and affixed the official seal of the City of Santa Barbara on December 10, 2024.



Sarah P. Gorman

Sarah P. Gorman, MMC
City Clerk Services Manager

I HEREBY APPROVE the foregoing ordinance on December 10, 2024.

Randy Rowse

Randy Rowse
Mayor