

CITY OF OAKLAND

OFFICE OF FINANCE

REVENUE DIVISION

DIRECTOR OF FINANCE RULING NO. 1

TAX PAYMENT PROCEDURES FOR SHORT-TERM OR INFREQUENT EVENTS
CLASSIFIED AS RECREATION AND ENTERTAINMENT

Reference: Sections 5-1.32 of the Oakland Municipal Code.

PURPOSE

Establishes a procedure for reporting of gross receipts and collection of business taxes for business activity, which occurs for a short-term period or infrequently (i.e., musical concerts, theatrical performances, etc.).

BACKGROUND

Prior to the working out of a collection agreement with the Manager of the Oakland-Alameda County Coliseum staff had to be physically present at the event to effect collection of Business Tax revenues owed to the City from this class of taxpayers.

RULING OF THE DIRECTOR OF FINANCE

The Taxpayer/Promoter of short-term or infrequent recreation/entertainment may elect to sign an affidavit on a form provided by the City allowing the Managers of the Oakland-Alameda County Coliseum, Paramount Theater of the Arts, Henry J. Kaiser Auditorium-Theater and the Oakland Convention Center to deduct the Business Tax from the proceeds of the performance(s), or

If the Taxpayer/Promoter does not elect to sign such affidavit the following guidelines shall apply:

If the actual gross receipts from such activity are not known in advance of the event/performance, then an estimate of said gross receipts shall be furnished by the applicant to the Business Tax Section for its guidance in ascertaining the amount of business tax to be paid prior to the performance or event. Such an estimate, if accepted by the Office of Finance Revenue Division as a reasonable one, shall be used in determining the amount of business tax to be paid by the applicant provided; however, the amount of business tax determined shall be tentative only, and such person shall, after completion of the event/performance, furnish the Revenue Division with a statement, upon a form furnished by it, showing the actual gross receipts of such business activity.

The business tax for such business activity shall be finalized at this time, and if additional payment is required, it immediately becomes due and payable. If it is ascertained that an overpayment was made, the applicant may apply for a refund of the overpayment amount pursuant to Section 5-1.53, City of Oakland Ordinance 9225 C.M.S.

Managers of the Oakland-Alameda County Coliseum, Paramount Theater of the Arts, Henry J. Kaiser Auditorium-Theater and the Oakland Convention Center are also empowered to administer this ruling on behalf of the City of Oakland.