

**AN ORDINANCE OF THE PEOPLE OF THE CITY OF RIALTO,  
CALIFORNIA ADOPTING THE RIALTO 2014 WHOLESALE  
LIQUID FUEL STORAGE MEASURE, AMENDING CHAPTER 5.04  
OF THE RIALTO MUNICIPAL CODE TO ESTABLISH A BUSINESS  
LICENSE TAX ON WHOLESALE LIQUID FUEL STORAGE  
FACILITIES**

WHEREAS, on November 4, 2014, the voters of the City of Rialto approved Measure \_\_\_\_\_; and

WHEREAS, on \_\_\_\_\_, the Rialto City Council declared the results of the election held on November 4, 2014, in which Measure \_\_\_\_\_ was approved by the voters of the City of Rialto.

**THE PEOPLE OF THE CITY OF RIALTO DO ORDAIN AS FOLLOWS:**

**Section 1. Title.** This ordinance shall be known and may be cited as the Rialto 2014 Wholesale Liquid Fuel Storage Measure.

**Section 2. Amendment to Rialto Municipal Code Chapter 5.04.** A new Section 5.04.028 is added to the Rialto Municipal Code to read in its entirety as follows:

“Section 5.04.028. Wholesale Liquid Fuel Storage Facilities.

- A. Any person engaged in the business of owning operating, leasing, supplying or providing a wholesale liquid fuel storage facility shall pay an annual business license tax of up to One Dollar (\$1.00) per year for each One (1) cubic foot of liquid fuel storage capacity.
- B. For purposes of this Chapter, "fuel" means and includes all combustible gases and liquids suitable for the generation of power, heat or energy for propulsion of motor vehicles, whether refined petroleum, coal or synthetically produced or manufactured. Fuel includes all types of gasoline, gasoline blendstocks, diesel, heating oil, kerosene, ethanol, propane, natural gas, and any bio-fuels manufactured, refined or derived from plant based cellulose or other carbon based materials.
- C. The annual amount of the business license tax payable by any person pursuant to Section 5.04.028(A) shall be reduced by the amount of sales or use tax received by the city attributable to such person based on sales of fuel using the wholesale liquid fuel storage facilities as the point of sale, during the same calendar year (the “sales tax credit”).
- D. The business license tax on wholesale liquid fuel storage facilities shall be assessed and collected pursuant to Chapter 5.04.
- E. The City Council may, by resolution, adopt administrative regulations or policies to implement this Section 5.04.028.”

Section 3. Amendment to Rialto Municipal Code Section 5.04.070. Section 5.04.070 of the Rialto Municipal Code is amended to read in its entirety as follows:

“Section 5.04.070. Businesses paying franchise fee. For businesses which pay a franchise fee to the city, no business license fee will be assessed. This exemption shall not apply to businesses subject to the business license tax on wholesale liquid fuel storage facilities set forth in Section 5.04.028.”

Section 4. Purpose. The purpose of this tax on wholesale liquid fuel storage facilities is to raise revenue for general fund expenditures. Examples of some general fund expenditures includes: obtaining, providing, operating, maintaining and expanding essential fire and police protection services facilities and equipment; paying the salaries and benefits to fire protection and police personnel; and for such services, expenses, capital improvements and other general city expenses, as determined by the City Council within the Council discretion for general fund expenditures.

Section 5. Special Account. Upon the effective date of this tax, the City’s Finance Director is hereby directed to create a separate account into which all revenue raised by this tax shall be placed. The City's Finance Director shall report to the City Council the collection of revenues and shall deposit funds into the City of Rialto general fund as necessary.

Section 6. The City Council shall establish the amount of the tax annually by resolution each fiscal year in amounts not to exceed the maximum amounts specified herein. In no case shall the amount of the tax to be levied in any fiscal year exceed the maximum amount authorized herein without the approval of the voters.

Section 7. The provisions of this ordinance are severable and if any provision, clause, sentence, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words or parts thereof of the ordinance or their applicability to other persons or circumstances.

Section 8. This ordinance shall be considered adopted on the date that the City Council declares the results of the election at which it was voted upon and shall be effective ten days thereafter.

Section 9. The City Clerk of the City of Rialto shall cause this ordinance to be posted in the manner required by law.

PASSED, APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
DEBORAH ROBERTSON, Mayor

ATTEST:

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BARBARA McGEE, City Clerk

APPROVED AS TO FORM

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FRED GALANTE, City Attorney

STATE OF CALIFORNIA )  
COUNTY OF SAN BERNARDINO ) ss  
CITY OF RIALTO )

I, Barbara McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing Ordinance No. \_\_\_\_\_ was duly passed and adopted at a regular meeting of the City Council of the City of Rialto held on the \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Upon motion of Councilmember \_\_\_\_\_, seconded by Councilmember \_\_\_\_\_, the foregoing Ordinance No. \_\_\_\_\_ was duly passed and adopted.

Vote on the Motion:

AYES:

NOES:

ABSENT:

IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of Rialto, this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Barbara A. McGee, City Clerk