

SUBMITTED AS **ARGUMENT AGAINST** BALLOT MEASURE TO EXACT A
BUSINESS LICENSE TAX AGAINST SOIL RECYCLING BUSINESS

There is a right way and a wrong way to do things, even for the government. This proposed tax is wrong, and should be voted down, because it is: (1) discriminatory—it singles out one business all by itself to pay a huge tax, (2) double or triple taxation—it overlaps other City taxes as well as the sizable truck hauling fee, (3) unfair—it taxes a regional facility for business done outside the city, and (4) overreaching—it levies a tax more than 20 times greater than ordinary businesses in Brisbane.

(1) Discriminatory. We all know there is only one soil recycling business in Brisbane, and there will never be another one because of the constraints of land, zoning, and environment. It is against the law to single out one specific business for a punitive tax.

(2) Double or triple taxation. First the soil recycling business already comes under the tax classification of Brisbane Code §5.20.180 for businesses “conducting or carrying on the business of recycling non-water-soluble, non-decomposable wastes and industrial wastes.” This proposal would be a new second tax. And third, a “truck haul fee” —a tax in its own right—is already charged and nets the City over \$600,000 a year.

(3) Unfair. The soil recycling takes dirt from construction excavations, and turns it into clean fill dirt, not just in Brisbane but sites scattered all around the Bay Area. But this unfair tax presumes that all of this business activity is confined to Brisbane alone.

(4) Overreaching. This tax would take 20% of the gross receipts of this targeted business. The tax for ordinary businesses in Brisbane is under 1% of gross receipts. There is no rational reason given for this overreaching amount.

If you believe in fair and balanced taxation, please vote NO on this tax.

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