

CITY OF OAKLAND
OFFICE OF FINANCE
REVENUE DIVISION
DIRECTOR OF FINANCE RULING NO. 13
TRANSPORTATION AGENTS, BROKERS,
TOUR ARRANGERS, ETC.

Reference: Section 5-1.29 of the Oakland Municipal Code.

Purpose

Specifies the industry classification and the method of taxation for transportation Agents, Brokers and Tour Arrangers.

BACKGROUND

The Business tax provisions of the Oakland Municipal Code make reference to the classification and measure of tax persons engaged in business as a broker as it relates to the rule of real or personal property (i.e. tangible property). However, there are no specific provisions relating to the classification and measure of the tax for persons doing business as Transportation Agents, Brokers or Tour Arrangers.

RULING OF THE DIRECTOR OF FINANCE

Every person engaged in the arrangement of the transportation of goods and/or persons, who do not own and operate or lease and operate the means of transportation or is not subject to taxation by the California State Public Utility's Commission under provision of the Highway Careers Uniform Business License Tax Act, shall be considered as a commission agent, merchant, broker and shall be taxed as provided under Section 5-1.29 of the Oakland Municipal Code.

For the purposes of this ruling, the tax base shall be the gross fee and/or commission that inures to or is received by person(s) engaged in the arrangement of transportation.