

CITY OF OAKLAND
OFFICE OF FINANCE
REVENUE DIVISION
DIRECTOR OF FINANCE RULING NO. 20
GROSS RECEIPTS FOR PERSONS ACTING
AS AGENT OR TRUSTEE

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

Purpose

Establishes guidelines for the taxation of certain reimbursed expenses and addresses the issue of “Gross Receipts” as it pertains to a person(s) who receives monies while acting in the capacity of an agent or trustee of the assets of another person(s).

BACKGROUND

This ruling is the outgrowth of a hearing before the Board of Review on the petition of a taxpayer relative to the levying of Business Tax on reimbursed expenses and on revenue received while acting in the capacity as an agent or trustee of another’s assets.

RULING OF THE DIRECTOR OF FINANCE

1. Every person subject to taxation under the Business tax provisions of the Oakland Municipal Code shall include in the measure of the tax, or may exclude from the measure of the tax all such receipts or value in kind as stipulated in Section 5-1.02(d) of said code, and also as outlined herein.
 - (a) The following reimbursed items shall be included as gross receipts:
 - 1) Investigation costs
 - 2) Consultant fees
 - 3) Travel expenses
 - 4) Messenger expenses
 - 5) Mileage expenses
 - 6) Expert witness fees

(b) The following reimbursed items shall not be included as gross receipts:

- 1) Court filing fees
- 2) Deposition costs
- 3) Witness fees (except expert witness)
- 4) Court reporter fees
- 5) Jury fees
- 6) Service fees
- 7) Transcript of proceeding fees

2. Any person acting in the capacity as an agent or trustee of another's assets shall include in the measure of the tax all monies, but not limited to fees, percentages paid or retained for such services, and also the value of all goods, services, real or personal property(s) that inures or accrues to the benefit of said agent or trustee, etc., and may exclude such monies collected and paid to those for whom collected.

Note: Such agent(s) or trustee(s) must upon request furnish the Director of Finance with the name(s), address(es) and amounts paid to person(s) on whose behalf said revenues were collected and remitted.