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PACIFIC TELEPHONE, HILCREST 81

OFFICES OF

Board of Park Commissioners

ADMINISTRATION BUILDING BALBOA PARK

SAN DIEGO, CALIFORNIA

December 19, 1919.

TO:

The Hon. The Common Council, Of The City of San Diego, California.

Gentlemen:

I herewith enclose a form of ordinance, prepared by the city attorney and authorizing a refund to the Shipyards Baseball Team certain funds improperly collected by an employe of the park department and deposited by this office in the treasury of the city of San Diego.

I am directed by the Board of Park Commissioners to request that Your Honorable Body adopt this ordinance in order that the Shipyards Team may be reimbursed for payments improperly made.

The conditions are as follows:

The Stadium was rented to the Shipyards Baseball Team for several Sundays on condition that 15% of the gross receipts be paid to the park department as rental.

Acting as agents for the United States Government, the Shipyards Baseball team collected on each ticket sold an additional sum of three cents for war tax, as required by law.

In collecting the park department rental, the Stadium Caretaker collected 15% upon the gross receipts from tickets and 15% upon the war tax as well. This latter commission was paid under protest, pending receipt of information as to whether war tax was or was not a part of the gross receipts of the Shipyards Baseball Team.

Regulation 43, Part 1, Revenue Act of 1918, states that the tax is paid by the individual ticket purchaser and is held by the organization selling tickets as government agent. The Board of Park Commissioners has directed, therefore, to require that Your Honorable Body authorize by ordinance the return of funds to which the city is not legally entitled.

Very Truly Yours, Executive Secretary.



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