

1 [Facilitation of Refunds]
 2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
 3 (REVENUE AND FINANCE BUSINESS REGULATIONS) BY AMENDING SECTION 6.15-1
 4 THERETO, PERMITTING THE TAX COLLECTOR TO WAIVE THE REQUIREMENT THAT A
 5 TAXPAYER FILE A VERIFIED CLAIM IN WRITING STATING THE GROUNDS UPON
 6 WHICH A CLAIM FOR REFUND IS FOUNDED WHERE THE TAX COLLECTOR
 7 DETERMINES THAT (I) AN AMOUNT OF TAX, INTEREST OR PENALTY HAS BEEN
 8 OVERPAID, OR HAS BEEN ERRONEOUSLY COLLECTED BY SAN FRANCISCO UNDER
 9 PART III OF THE MUNICIPAL CODE, AND (II) ALL OTHER CONDITIONS PRECEDENT TO
 10 THE PAYMENT OF THE REFUND HAVE BEEN SATISFIED.

11 Note: Additions are underlined; deletions are in ((double parentheses)).

12 Be it ordained by the People of the City and County of San Francisco:

13 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended
 14 by amending Section 6.15-1, to read as follows:

15 **SEC. 6.15-1. REFUNDS.** (a) Except as otherwise provided in subdivision (c) below,
 16 ((W)) whenever the amount of any tax, interest or penalty has been overpaid or paid more
 17 than once, or has been erroneously or illegally collected or received by the City and County
 18 under Part III of the Municipal Code, that amount may be refunded, provided a verified claim
 19 in writing therefor, stating under penalty of perjury the specific grounds upon which the claim
 20 was founded, is filed with the Tax Collector within three years of the day of payment. Any
 21 claim for refund of taxes paid based on a violation of the United States or California
 22 Constitutions or a violation of a United States or California statute must be made within 90
 23 days of the payment of the taxes for which the refund is claimed and must state the grounds
 24 on which the claim is based.
 25


1 (b) The claim shall be on a form furnished by the Tax Collector. A refund claim may
2 only be signed by the taxpayer or other person determined to be liable for the tax or said
3 person's guardian or conservator. No other agent, including the taxpayer's attorney, may sign
4 a refund claim. Class claims for refunds shall not be permitted. If the claim is approved by the
5 department which collected said tax and by the Controller, the excess amount collected or
6 paid may be refunded or may be credited on any amount due and payable, from the person
7 from whom it was collected or by whom paid and the balance may be refunded to such
8 person, his administrator or executors.

9 (c) The Tax Collector, in his or her discretion and upon good cause shown, may
10 waive the requirement set forth in subdivision (a) above that a taxpayer file a verified claim in
11 writing stating under penalty of perjury the specific grounds upon which a claim for refund is
12 founded in any case in which the Tax Collector can and does determine on the basis of other
13 evidence presented to him or her that (i) an amount of tax, interest or penalty has been
14 overpaid or paid more than once, or has been erroneously or illegally collected or received by
15 the City and County under Part III of the Municipal Code, and (ii) all other conditions
16 precedent to the payment of a refund to the taxpayer have been satisfied.

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18 APPROVED AS TO FORM:

19 LOUISE H. RENNE, City Attorney

20
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22 By:


23 GEORGE W. PUTRIS
24 Deputy City Attorney
25

SUPERVISOR KAUFMAN
BOARD OF SUPERVISORS



City and County of San Francisco

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Tails Ordinance

File Number: 990302

Date Passed:

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.15-1, permitting the Tax Collector to waive the requirement that a taxpayer file a verified claim in writing stating the grounds upon which a claim for refund is founded where the Tax Collector determines that (1) an amount of tax, interest or penalty has been overpaid, or has been erroneously collected by San Francisco under Part III of the Municipal Code, and (2) all other conditions precedent to the payment of the refund have been satisfied.

April 12, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,
Yaki, Yee

Absent: 1 - Brown

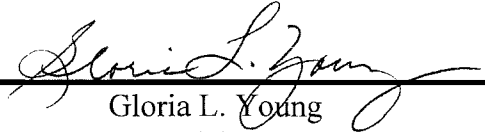
April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

File No. 990302

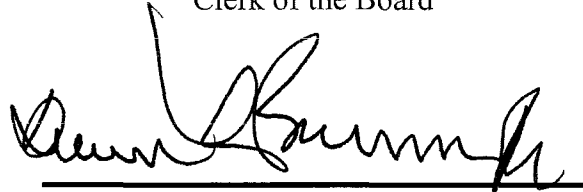
I hereby certify that the foregoing Ordinance was **FINALLY PASSED** on April 19, 1999 by the Board of Supervisors of the City and County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.