

FILE NO. 990304

ORDINANCE NO. 94-99

1 [Negligence Penalties]

2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.17-3
4 THERETO, IMPOSING A PENALTY EQUAL TO THE ANNUAL FEE FOR OBTAINING A
5 REGISTRATION CERTIFICATE SET FORTH IN SECTION 1007(A) OF ARTICLE 12-B OF
6 PART III OF THE SAN FRANCISCO MUNICIPAL CODE UPON ANY PERSON WHO FAILS
7 TO PROPERLY REGISTER, OR FAILS TO COMPLY WITH A RULE OR REGULATION OF
8 THE TAX COLLECTOR; IMPOSING A PENALTY IN THE AMOUNT OF \$100 ON PERSONS
9 ~~WHO OTHERWISE WOULD NOT HAVE OWED A TAX~~ FOR EACH OCCURRENCE OF A
10 FAILURE TO FILE A RETURN REQUIRED UNDER PART III OF THE MUNICIPAL CODE
11 ON OR BEFORE THE DATE PRESCRIBED FOR FILING; AND IMPOSING A PENALTY OF
12 \$500 FOR EACH A FAILURE TO ALLOW A FULL INSPECTION OF RECORDS PURSUANT
13 TO A REQUEST OF THE TAX COLLECTOR.

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

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

16 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended
17 by amending Section 6.17-3, to read as follows:

18 **SEC. 6.17-3. NEGLIGENCE PENALTIES FOR FAILURE TO REGISTER,**
19 **MISSTATEMENTS IN REGISTRATION, FAILURE TO TIMELY UPDATE REGISTRATION,**
20 **((AND)) FAILURE TO ALLOW INSPECTION OF RECORDS UPON REQUEST, AND**
21 **FAILURE TO FILE A RETURN.** (a) Any person who fails to register, fails to update a

22 registration within seven days of a material change or whose registration contains a material
23 misstatement, ((falls to allow a full inspection of records,)) or fails to comply with a rule or
24 regulation promulgated by the Tax Collector pursuant to the provisions of Part III of the
25

SUPERVISOR KAUFMAN, NEWSOM
BOARD OF SUPERVISORS

1 Municipal Code within the prescribed time limits shall pay, in addition to any other liability that
2 may be imposed under the provisions of this Article, a penalty in an ((the)) amount equal to
3 the penalized taxpayer's annual fee for obtaining a registration certificate as set forth in
4 Section 1007(b) of Part III of the San Francisco Municipal Code. ((of \$20 a day, up to
5 \$500. The minimum penalty under this provision shall be \$100, and shall be in addition to
6 any other liability that may be imposed under the provisions of this Article))

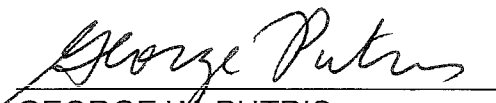
7 (b) Any person who fails to file a return or returns required under Part III of the
8 Municipal Code on or before the date prescribed for filing ((, but who would have owed no tax
9 had such return been timely filed,)) shall pay a penalty in the amount of (((\$20 a day)) \$100 for
10 each ((day the return is overdue, up to a total of \$500)) such failure. The ((minimum)) penalty
11 under this provision shall be (((\$100, and shall be)) in addition to any other liability that may be
12 imposed under the provisions of this Article.

13 (c) Any person who fails to allow a full inspection of records pursuant to a request
14 promulgated by the Tax Collector pursuant to the provisions of Part III of the Municipal Code
15 within the time prescribed by the Tax Collector shall pay, in addition to any other liability that
16 may be imposed under the provisions of this Article, a penalty in the amount of \$500 for each
17 such failure.

18
19
20 APPROVED AS TO FORM:

21 LOUISE H. RENNE, City Attorney

22
23
24 By:


25 GEORGE W. PUTRIS
Deputy City Attorney

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: 990304

Date Passed:

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.17-3, imposing a penalty equal to the annual fee for obtaining a registration certificate set forth in Section 1007(A) of Article 12-B of Part III of the San Francisco Municipal Code upon any person who fails to properly register, or fails to comply with a rule or regulation of the Tax Collector; imposing a penalty in the amount of \$100 on persons for each occurrence of a failure to file a return required under Part III of the Municipal Code on or before the date prescribed for filing; and imposing a penalty of \$500 for each a failure to allow a full inspection of records pursuant to a request of the Tax Collector.

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

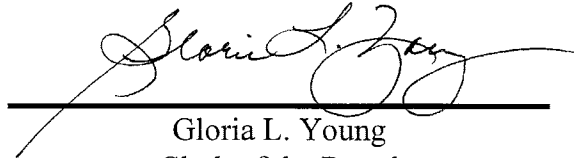
Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,
Yaki, Yee
Absent: 1 - Brown

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. 990304

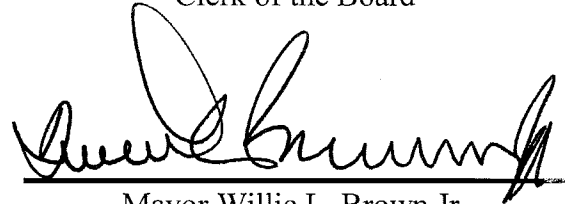
I hereby certify that the foregoing Ordinance was **FINALLY PASSED** on April 19, 1999 by the Board of Supervisors of the City and County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.

File No. 990304 continued...