

1 [Requirements Suspended for Certain Transient Merchants]

2 AMENDING ARTICLE 3 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE, BY
3 AMENDING SECTION 254, EXEMPTING THOSE CERTAIN TRANSIENT MERCHANTS
4 THAT OPERATE AT MOSCONE CENTER OR THE BILL GRAHAM CIVIC AUDITORIUM
5 AND AGREE TO COMPLY WITH ALL THE CITY AND COUNTY OF SAN FRANCISCO'S
6 RULES FROM THE TAX RETURN FILING REQUIREMENT OTHERWISE APPLICABLE TO
7 TRANSIENT MERCHANTS UNDER ARTICLE 3; AND EXEMPTING ALL OTHER
8 TRANSIENT MERCHANTS FROM SUCH TAX RETURN FILING REQUIREMENT DURING
9 THE SUSPENSION PERIOD.

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

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

12 Section 1. Article 3 of Part III of the San Francisco Municipal Code is hereby amended
13 by amending Section 254, to read as follows:

14 **SEC. 254. REPORTS AND PAYMENT OF ADDITIONAL LICENSE FEES. (a)**

15 Except as otherwise provided in paragraph (b) below, ((E)) every person, firm or
16 corporation that is conducting a temporary business as a transient merchant ((licensed under
17 this Article)) shall file with the Tax Collector a report at the end of the quarterly license period
18 or within three days of the last day of doing business in the City and County as a transient
19 merchant, showing the amount of gross receipts during the quarter for which the license was
20 issued, and shall at the same time pay the additional fees, if any, based on 10 percent of
21 gross receipts in excess of \$5,000 from sales during that quarter.

22 The Tax Collector, or any officer or employee of the City and County authorized by him,
23 may examine the books, papers, records and equipment of any licensed transient merchant
24 doing business in the City and County to verify the accuracy of any return made, or if no
25 return is made, to ascertain and determine the amount required to be paid under the

Supervisor Leno

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provisions of this Article.

Every transient merchant doing business in this City and County shall keep such records, receipts, invoices and other pertinent papers in such form as the Tax Collector may require.

(b) During the suspension period, as defined in paragraph (c) of Section 258 of this Article, no transient merchant shall be required to file with the Tax Collector the report nor pay the additional fees described in paragraph (a) above.

APPROVED AS TO FORM:
LOUISE H. RENNE, City Attorney

By: 
GEORGE W. PUTRIS
Deputy City Attorney

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City and County of San Francisco

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

Tails

Ordinance

File Number: 000436

Date Passed:

Ordinance amending Article 3 of Part III of the San Francisco Municipal Code, by amending Section 254, exempting those certain transient merchants that operate at Moscone Center or the Bill Graham Civic Auditorium and agree to comply with all the City and County of San Francisco's rules from the tax return filing requirement otherwise applicable to transient merchants under Article 3; and exempting all other transient merchants from such tax return filing requirement during the suspension period.

May 8, 2000 Board of Supervisors — PASSED ON FIRST READING

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

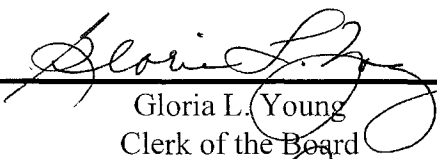
Absent: 1 - Teng

May 15, 2000 Board of Supervisors — FINALLY PASSED

Ayes: 11 - Ammiano, Becerril, Bierman, Brown, Katz, Kaufman, Leno, Newsom, Teng, Yaki, Yee

File No. 000436

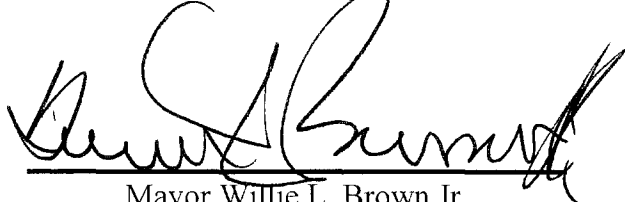
I hereby certify that the foregoing Ordinance
was **FINALLY PASSED** on May 15, 2000 by
the Board of Supervisors of the City and
County of San Francisco.



Gloria L. Young
Clerk of the Board

MAY 26 2000

Date Approved



Mayor Willie L. Brown Jr.