

1 [Authorizing the Tax Collector to waive the requirement that every business file a tax return,
2 where the taxpayer would owe less than a minimum filing amount, not to exceed \$500, to be
3 set annually by the Tax Collector.]

4 **Ordinance amending Article 6 of Part III of the San Francisco Municipal Code**
5 **(Business and Tax Regulations Code), by amending Section 6.9-2, authorizing the Tax**
6 **Collector to waive the requirement that every business file a tax return, where the**
7 **taxpayer would owe less than a minimum filing amount, not to exceed \$500, to be set**
8 **annually by the Tax Collector.**

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10 Note: Additions are *italic; Times New Roman*; deletions
11 are ~~strikethrough italic; Times New Roman~~
12 Board amendment additions are double underlined.
13 Board amendment deletions are ~~strikethrough normal~~.

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

15 Section 1. Article 6 of the San Francisco Business and Tax Regulations Code is
16 hereby amended by amending Section 6.9-2, to read as follows:

17 **SEC. 6.9-2. DETERMINATIONS, RETURNS AND PAYMENTS; RETURNS.**

18 (a) *Except as provided in paragraph (b) below, on ~~On~~ or before the due date, or in the*
19 *event of a cessation of business as provided for in Section 6.7-2(c), or before the delinquency*
20 *date where a separate date is specified in Section 6.9-1, each taxpayer shall file a return for*
21 *that period on a form provided by the Tax Collector, regardless of whether there is a tax*
22 *liability owing. A person subject to the tax who has not received a return form from the Tax*
23 *Collector is responsible for obtaining such a form and filing on or before the due date or*
24 *before the delinquency date, or upon the cessation of business. Returns shall show the*
25 *amount of tax paid or otherwise due for the related period and such other information as is*

Supervisor Leno, Newsom
Treasurer/Tax Collector
BOARD OF SUPERVISORS

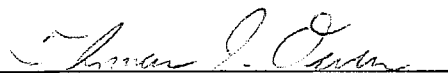
1 required by the Tax Collector. The person subject to the tax and required to file the return
2 shall transmit the return, together with the remittance of the amount of tax due, to the Tax
3 Collector at the Tax Collector's office on or before the due date provided herein.

4 *(b) With respect to each taxable year, the Tax Collector may elect to exempt those certain*
5 *taxpayers whose tax liabilities, computed without regard to the small business exemptions set forth in*
6 *Section 905-A of Article 12-A and Section 1005.3 of Article 12-B, are less than the Minimum Filing*
7 *Amount from the annual tax return filing requirement otherwise applicable under Article 12-A and*
8 *Article 12-B for such taxable year. For purposes of this Section 6.9-2, the Minimum Filing Amount*
9 *shall be an amount of tax liability, computed with regard to the small business exemptions set forth in*
10 *Section 905-A of Article 12-A and Section 1005.3 of Article 12-B, between zero and five hundred*
11 *dollars (\$500.00). For each taxable year, the Tax Collector shall specify the Minimum Filing Amount*
12 *for such year on or before the thirtieth day prior to the first day of such year; provided, however, that*
13 *the Tax Collector may specify the Minimum Filing Amount at any time during the first taxable year*
14 *within which this amendment becomes effective. With respect to each taxable year thereafter, if the Tax*
15 *Collector fails to specify a Minimum Filing Amount for such taxable year, the Minimum Filing Amount*
16 *for such taxable year shall be the Minimum Filing Amount for the preceding taxable year.*

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18 APPROVED AS TO FORM:

19 LOUISE H. RENNE, City Attorney

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22 By:


THOMAS J. OWEN
Deputy City Attorney

23
24
25
Treasurer/Tax Collector
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: 002019

Date Passed:

Ordinance amending Article 6 of Part III of the San Francisco Municipal Code (Business and Tax Regulations Code), by amending Section 6.9-2, authorizing the Tax Collector to waive the requirement that every business file a tax return, where the taxpayer would owe less than a minimum filing amount, not to exceed \$500, to be set annually by the Tax Collector.

January 2, 2001 Board of Supervisors — PASSED, ON FIRST READING

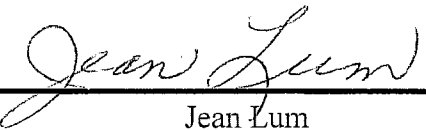
Ayes: 11 - Ammiano, Becerril, Bierman, Brown, Katz, Kaufinan, Leno, Newsom, Teng, Yaki, Yee

January 16, 2001 Board of Supervisors — FINALLY PASSED

Ayes: 11 - Ammiano, Daly, Gonzalez, Hall, Maxwell, McGoldrick, Leno, Newsom, Peskin, Sandoval, Yee

File No. 002019

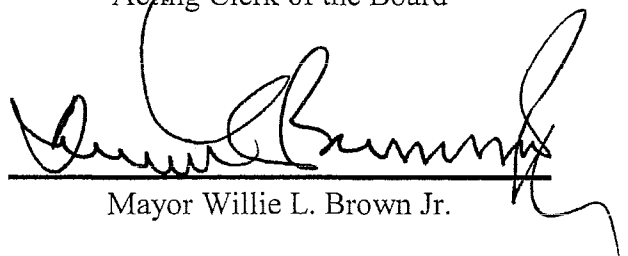
I hereby certify that the foregoing Ordinance
was FINALLY PASSED on January 16, 2001
by the Board of Supervisors of the City and
County of San Francisco.



Jean Lum
Acting Clerk of the Board

JAN 26 2001

Date Approved



Mayor Willie L. Brown Jr.