

1 [Stadium Tax]
 2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
 3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.7-2
 4 THERETO, PROVIDING THAT ALL AMOUNTS OF STADIUM OPERATOR ADMISSION
 5 TAXES ARE GENERALLY DUE AND PAYABLE TO THE TAX COLLECTOR WITHIN FIVE
 6 DAYS AFTER THE TAXABLE EVENT, AND REQUIRING STADIUM OPERATORS TO FILE
 7 RETURNS WITHIN THE TIME LIMITS SET FORTH IN SECTION 804 OF ARTICLE 11 OF
 8 PART III OF THE SAN FRANCISCO MUNICIPAL CODE .

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

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

11 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended
 12 by amending Section 6.7-2, to read as follows:

13 **SEC. 6.7-2. REPORTING AND REMITTING THIRD-PARTY TAXES.** (a) All amounts
 14 of utility users taxes required to be collected by Part III of the Municipal Code are due and
 15 payable to the Tax Collector for each month on or before the last day of the month
 16 immediately following each respective monthly period. All amounts of stadium operator
 17 admission taxes required to be collected by Part III of the Municipal Code are due and
 18 payable to the Tax Collector within five days after the event, subject to the provisions of
 19 Section 804 of Article 11 of Part III of the Municipal Code. All amounts of all other third-party
 20 taxes required to be collected by Part III of the Municipal Code are due and payable to the
 21 Tax Collector for each calendar quarter on or before the last day of the month immediately
 22 following each respective quarterly period.

23 (b) On or before the last day of the month immediately following each respective
 24 period, every operator except the stadium operator shall file a return for the preceding period
 25

SUPERVISOR KAUFMAN , NEWSOM
 BOARD OF SUPERVISORS

1 with the Tax Collector, on such forms as the Tax Collector may prescribe. Stadium Operators
2 shall file a return within the time periods set forth in Section 804 of Article 11 of Part III of the
3 San Francisco Municipal Code.

4 (c) Returns shall show the amount of tax required to be collected for the related
5 period and such other information as the Tax Collector requires. The Tax Collector may
6 require returns to show the total number of transactions upon which tax was required to be
7 collected and the amount of tax due on each such transaction. The operator shall transmit the
8 return, together with remittance of the amount of tax due, to the Tax Collector, at the Tax
9 Collector's office, on or before the date provided in this Section. Returns and remittances are
10 due immediately upon cessation of business for any reason.

11 (d) When a return is filed without full remittance of the amount reported to be due,
12 the amount remaining unpaid, together with any nonpayment penalties, are immediately due
13 and payable and may be collected by the Tax Collector forthwith.

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15 APPROVED AS TO FORM:

16 LOUISE H. RENNE, City Attorney

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19 By: George Putris
20 GEORGE W. PUTRIS
21 Deputy City Attorney

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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: 990301

Date Passed:

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.4-2, providing that all amounts of stadium operator admission taxes are generally due and payable to the tax collector within five days after the taxable event, and requiring stadium operators to file returns within the time limits set forth in Section 304 of Article 11 of Part III of the San Francisco Municipal Code.

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. 990301

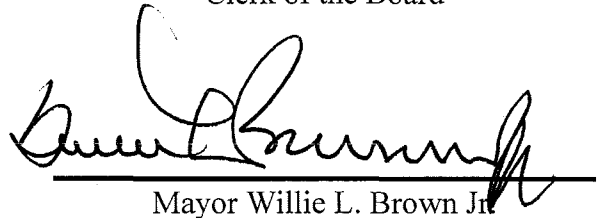
I hereby certify that the foregoing Ordinance
was **FINALLY PASSED** on April 19, 1999 by
the Board of Supervisors of the City and
County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.

File No. 990301 continued...