

1 [Penalty for Failure to Pay Tax]

2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.17-1
4 THERETO, IMPOSING A MONTHLY PENALTY OF FIVE PERCENT (5%) OF THE AMOUNT
5 OF A DELINQUENT TAX (UP TO A MAXIMUM OF TWENTY PERCENT (20%)), AND
6 IMPOSING AN ADDITIONAL PENALTY OF TWENTY PERCENT (20%) OF THE PORTION
7 OF ANY SUCH TAX THAT REMAINS UNPAID AFTER THE 90-DAY PERIOD
8 COMMENCING UPON THE DATE THE TAXPAYER IS NOTIFIED OF SUCH
9 DELINQUENCY.

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 6 of Part III of the San Francisco Municipal Code is hereby amended
13 by amending Section 6.17-1 to read as follows:

14 **Sec. 6.17-1. PENALTIES AND INTEREST FOR FAILURE TO PAY.** Any person who
15 fails to pay any tax to the City and County of San Francisco, or any amount of tax required to
16 be collected and paid to the City and County, ((within 10 days)) from the date such tax
17 becomes delinquent under Section 6.9-1 ((after said tax becomes due and payable)) shall
18 pay a penalty of ((20)) five percent of the tax or amount of the tax, in addition to the tax or
19 amount of tax, if the failure is for not more than one month, with an additional 5 percent for
20 each month or fraction of a month during which such failure continues, up to 20% in the
21 aggregate, plus interest at the rate of one percent per month, or fraction of a month, from the
22 date ((on which the tax or the amount of tax required to be collected became due and
23 payable pursuant to)) such tax or the amount of such tax becomes delinquent under Section
24 6.9-1 until the date of payment. Any taxes remaining unpaid for a period of 90 days or more
25

SUPERVISOR, KAUFMAN, NEWSOM
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1 after notification that the tax is delinquent shall be subject to an additional penalty of 20
2 percent of the tax or amount of the tax. ((The foregoing penalties may be imposed without the
3 issuance of a deficiency notice.)) If the failure to pay any tax is due to fraud or an intent to
4 evade Part III of the Municipal Code or the Tax Collector's rules and regulations, an additional
5 penalty in the amount of 50 percent of the amount due, exclusive of any other penalties and
6 interest, shall be added thereto. A taxpayer or other person against whom a fraudulent failure
7 to pay penalty is asserted is entitled to a notice of such determination to be issued in
8 accordance with the provisions of Section 6.11-1 et seq. and to the appeal rights set forth in
9 Sections 6.13-1 et seq. and 6.14-1 et seq.

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11 APPROVED AS TO FORM:

12 LOUISE H. RENNE, City Attorney

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15 By:


16 GEORGE W. PUTRIS
17 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: 990303

Date Passed:

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.17-1, imposing a monthly penalty of five percent (5%) of the amount of a delinquent tax (up to a maximum of twenty percent (20%)) and imposing an additional penalty of twenty percent (20%) of the portion of any such tax that remains unpaid after the 90-day period commencing upon the date the taxpayer is notified of such delinquency.

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. 990303

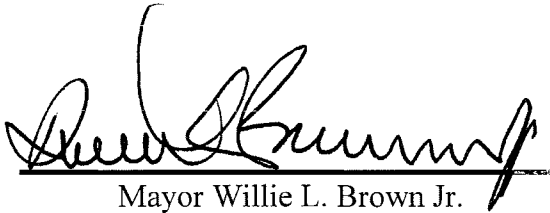
I hereby certify that the foregoing Ordinance
was **FINALLY PASSED** on April 19, 1999 by
the Board of Supervisors of the City and
County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.