

1 [Registration Certificate Delinquency Date]

2 AMENDING ARTICLE 12-B OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 1007(C),
4 PROVIDING THAT THE RENEWAL FEE FOR THE ANNUAL REGISTRATION
5 CERTIFICATE SHALL BECOME DELINQUENT IF NOT PAID ON OR BEFORE THE END
6 OF OCTOBER OF EACH YEAR.

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

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

9 Section 1. Article 12-B of Part III of the San Francisco Municipal Code is hereby
10 amended by amending Section 1007(c), to read as follows:

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12 **SEC. 1007. REGISTRATION CERTIFICATE.** (a) No person subject to tax under
13 Articles 12-A or 12-B of Part III of the San Francisco Municipal Code shall engage in business
14 within the City and County of San Francisco unless said person shall have obtained a current
15 registration certificate issued by the Tax Collector in accordance with the provisions of this
16 Section. Failure to obtain a registration certificate shall not absolve any person from payment
17 of any tax or license imposed by the City and County of San Francisco. Except as provided in
18 Subsection (b), the annual fee for obtaining a registration certificate, payable in advance,
19 shall be as follows: Businesses with a computed tax for the most recent year filed of between
20 \$1 and \$10,000 shall pay \$150, except as provided in Section 1007.2; businesses with a
21 computed tax for the most recent year filed of between \$10,001 and \$50,000 shall pay \$250,
22 except as provided in Section 1007.2; and businesses with a computed tax for the most
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1 recent year filed of \$50,001 and above shall pay \$500. In the event that an applicant has not
2 filed his or her most recent tax statement as required by this ordinance, the Tax Collector will
3 determine the amount of registration fee required.

4 (b) Upon commencing any business within the City and County of San Francisco,
5 each person subject to tax shall apply to the Tax Collector, on a form prescribed by the Tax
6 Collector, for a registration certificate; said application shall be accompanied by said person's
7 registration fee based upon estimated business tax liability or payroll expense tax liability for
8 the calendar year in which said person commences a business. A person shall have 15 days
9 after commencing business operations in which to apply for the registration certificate, and to
10 pay the registration fee. Notwithstanding the amount of the annual registration fee set forth in
11 Subdivision (a), for persons who commence business operations after January 1st of any
12 year after 1990, except for those businesses that pay the minimum registration fee of \$25
13 under Section 1007.2, the registration fee will be prorated as follows: For persons
14 commencing business between January 1st and March 31st, the registration fee shall be 100
15 percent of the annual fee; for persons commencing business between April 1st and June
16 30th, the prorated registration fee shall be 75 percent of the annual fee; for persons
17 commencing business between July 1st and September 30th, the prorated registration fee
18 shall be 50 percent of the annual fee; and for persons commencing business between
19 October 1st and December 31st, the prorated registration fee shall be 25 percent of the
20 annual fee.

21 (c) All persons other than business covered by Subsection (b) annually shall, in the
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1 month of October, apply to the Tax Collector, on a form prescribed by the Tax Collector, for
2 renewal of its annual registration certificate; said application shall be accompanied by the full
3 amount of the applicant's annual registration fee for the next succeeding calendar year. The
4 renewal of the annual registration certificate shall become delinquent if not paid on or before
5 the last day of October of each year.

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7 (d) Promptly after receiving each properly completed application and registration
8 fee, the Tax Collector shall conduct an investigation to determine whether the applicant has
9 paid: (1) all outstanding business taxes, (2) payroll expense taxes, (3) costs and/or charges
10 assessed pursuant to Public Works Code Section 174.2 for failure to abate a nuisance
11 regarding the cleanliness of an abutting public sidewalk or right-of-way, and, (4) other taxes
12 and license fees due to the City and County of San Francisco. If the Tax Collector determines
13 that all liabilities have been paid, the Tax Collector shall issue a registration certificate to the
14 applicant, together with a duplicate registration certificate for each place of business
15 maintained by the applicant and (1) in the case of persons making timely application under
16 Subsection (c), the registration certificate shall be issued not later than November 30th; and
17 (2) in all other cases of timely application, the registration certificate shall be issued within 10
18 days after the Tax Collector receives the application and registration fee. Each registration
19 certificate issued hereunder shall expire on December 31st of the calendar year for which it is
20 issued, and shall be valid only during the period for which it is issued. Such registration
21 certificate shall be nonassignable and nontransferable and shall be surrendered immediately
22 to the Tax Collector upon the cessation of business at the location named or upon its sale or
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1 transfer.

2 (e) If the Tax Collector determines that any liabilities enumerated in Subsection (d)
3 above remain unpaid at the time the application is received, the Tax Collector shall give
4 written notification of that fact to the applicant, and shall set forth the amount owed, the
5 liabilities enumerated in Subsection (d) above for which the amount is owed, the dates
6 incurred and any other information the Tax Collector deems necessary fully to apprise the
7 applicant of what liabilities are owed. A registration certificate shall not be issued unless and
8 until the applicant has paid all taxes, license fees, and costs or charges assessed for failure
9 to abate a nuisance condition on a public right-of-way under Section 174 of the Public Works
10 Code, for which said applicant is liable; provided, however, that if there is a dispute regarding
11 outstanding business, payroll or other unsecured taxes or license fees allegedly owed by the
12 applicant to the City and County that is pending in administrative proceedings before the Tax
13 Collector, then the applicant shall not be denied the issuance of a registration certificate by
14 the Tax Collector due to the dispute while the dispute is pending in such administrative
15 proceedings.

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18 (f) Each annual registration certificate, and each duplicate thereof, shall state the
19 place of business to which it is applicable and shall be prominently displayed therein. Such
20 registration certificate shall set forth the name under which such person transacts or intends
21 to transact business, the location of the registrant's place or places of business and such
22 other information to facilitate the collection of the tax as the Tax Collector may require. The
23 registration shall be signed by the owner if a natural person; in the case of an association or
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partnership, by a member or partner; in the case of a corporation, by a person authorized by the corporation to sign the registration.

APPROVED AS TO FORM:

LOUISE H. RENNE, City Attorney

By: *George Putris*
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: 990307

Date Passed:

Ordinance amending Municipal Code, Part III, Article 12-B (Revenue and Finance/Business Regulations), by amending Section 1007(C), providing that the renewal fee for the annual registration certificate shall become delinquent if not paid on or before the end of October of each year.

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

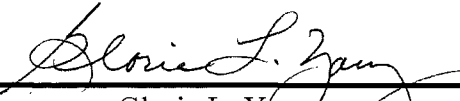
April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

File No. 990307


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

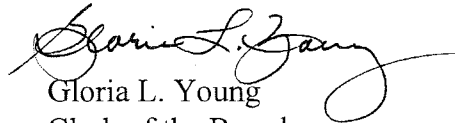


Mayor Willie L. Brown Jr.

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To correct page 1, line 18 by deleting "AND" before 1.48 and inserting "AND 1.49" after 1.48 to read "1.47, 1.48 AND 1.49 (AUTHORIZING"



Gloria L. Young
Clerk of the Board
August 4, 1999