AMENDING ARTICLE 12-B OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE (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.

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

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

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

SEC. 1007. REGISTRATION CERTIFICATE. (a) No person subject to tax under Articles 12-A or 12-B of Part III of the San Francisco Municipal Code shall engage in business within the City and County of San Francisco unless said person shall have obtained a current registration certificate issued by the Tax Collector in accordance with the provisions of this Section. Failure to obtain a registration certificate shall not absolve any person from payment of any tax or license imposed by the City and County of San Francisco. Except as provided in Subsection (b), the annual fee for obtaining a registration certificate, payable in advance, shall be as follows: Businesses with a computed tax for the most recent year filed of between $1 and $10,000 shall pay $150, except as provided in Section 1007.2; businesses with a computed tax for the most recent year filed of between $10,001 and $50,000 shall pay $250, except as provided in Section 1007.2; and businesses with a computed tax for the most

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recent year filed of $50,001 and above shall pay $500. In the event that an applicant has not
filed his or her most recent tax statement as required by this ordinance, the Tax Collector will
determine the amount of registration fee required.

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

(c) All persons other than business covered by Subsection (b) annually shall, in the

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month of October, apply to the Tax Collector, on a form prescribed by the Tax Collector, for
renewal of its annual registration certificate; said application shall be accompanied by the full
amount of the applicant's annual registration fee for the next succeeding calendar year. The
renewal of the annual registration certificate shall become delinquent if not paid on or before
the last day of October of each year.

(d) Promptly after receiving each properly completed application and registration
fee, the Tax Collector shall conduct an investigation to determine whether the applicant has
paid: (1) all outstanding business taxes, (2) payroll expense taxes, (3) costs and/or charges
assessed pursuant to Public Works Code Section 174.2 for failure to abate a nuisance
regarding the cleanliness of an abutting public sidewalk or right-of-way, and, (4) other taxes
and license fees due to the City and County of San Francisco. If the Tax Collector determines
that all liabilities have been paid, the Tax Collector shall issue a registration certificate to the
applicant, together with a duplicate registration certificate for each place of business
maintained by the applicant and (1) in the case of persons making timely application under
Subsection (c), the registration certificate shall be issued not later than November 30th; and
(2) in all other cases of timely application, the registration certificate shall be issued within 10
days after the Tax Collector receives the application and registration fee. Each registration
certificate issued hereunder shall expire on December 31st of the calendar year for which it is
issued, and shall be valid only during the period for which it is issued. Such registration
certificate shall be nonassignable and nontransferable and shall be surrendered immediately
to the Tax Collector upon the cessation of business at the location named or upon its sale or
(e) If the Tax Collector determines that any liabilities enumerated in Subsection (d) above remain unpaid at the time the application is received, the Tax Collector shall give written notification of that fact to the applicant, and shall set forth the amount owed, the liabilities enumerated in Subsection (d) above for which the amount is owed, the dates incurred and any other information the Tax Collector deems necessary fully to apprise the applicant of what liabilities are owed. A registration certificate shall not be issued unless and until the applicant has paid all taxes, license fees, and costs or charges assessed for failure to abate a nuisance condition on a public right-of-way under Section 174 of the Public Works Code, for which said applicant is liable; provided, however, that if there is a dispute regarding outstanding business, payroll or other unsecured taxes or license fees allegedly owed by the applicant to the City and County that is pending in administrative proceedings before the Tax Collector, then the applicant shall not be denied the issuance of a registration certificate by the Tax Collector due to the dispute while the dispute is pending in such administrative proceedings.

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

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