

1 [Business and Tax Regulations Code - Voluntary Disclosure Program; Fee for Advance  
2 Determinations]

3 **Ordinance amending the Business and Tax Regulations Code to authorize the Tax**  
4 **Collector to waive taxes, penalties, and/or interest under a program ending**  
5 **December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay**  
6 **back taxes; and to authorize the Tax Collector to collect fees through**  
7 **December 31, 2027, for reviewing applications for and providing advance**  
8 **determinations to taxpayers.**

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10 NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
11 **Additions to Codes** are in *single-underline italics Times New Roman font*.  
12 **Deletions to Codes** are in *strikethrough italics Times New Roman font*.  
13 **Board amendment additions** are in double-underlined Arial font.  
14 **Board amendment deletions** are in ~~strikethrough Arial font~~.  
15 **Asterisks (\* \* \* \*)** indicate the omission of unchanged Code  
16 subsections or parts of tables.

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

18 Section 1. Article 6 of the Business and Tax Regulations Code is hereby amended by  
19 adding Sections 6.14-1 and 6.14-2, to read as follows:

20 **SEC. 6.14-1. VOLUNTARY DISCLOSURE PROGRAM; WAIVER OF TAX, PENALTIES, AND**  
21 **INTEREST.**

22 *(a) The Tax Collector may, in the Tax Collector's discretion, waive taxes, penalties, and*  
23 *interest subject to the common administrative provisions in this Article 6 of the Business and Tax*  
24 *Regulations Code, under a Voluntary Disclosure Program that conforms with the requirements of this*  
25 *Section 6.14-1.*

1           (b) The Voluntary Disclosure Program shall apply to applications filed on or after the effective  
2 date of the ordinance in Board File No. 241150 enacting this Section 6.14-1 and on or before  
3 December 31, 2027.

4           (c) For purposes of this Section 6.14-1, a “Voluntary Disclosure Program” means a program  
5 offered by the Tax Collector that:

6                   (1) Allows taxpayers that do not have a business registration certificate issued under  
7 Article 12 of the Business and Tax Regulations Code and that have not been previously contacted by  
8 the Tax Collector about unreported taxes or a failure to obtain a business registration certificate to  
9 voluntarily disclose their unreported back taxes to the Tax Collector. These taxpayers shall pay the  
10 taxes and interest as required in subsection (c)(2) in exchange for a waiver of the taxes, penalties,  
11 and/or interest, as applicable, under subsections (c)(3) and (c)(4);

12                   (2) Requires those taxpayers to pay all applicable taxes and interest due and payable  
13 for the tax years and tax periods within a lookback period consisting of:

14                           (A) For taxes due and payable on an annual basis, the six tax years immediately  
15 preceding the tax year in which the voluntary disclosure application was made; or

16                           (B) For taxes due and payable on other than an annual basis, the tax periods  
17 immediately preceding the tax period in which the voluntary disclosure application was made that in  
18 total comprise six years;

19                   (3) With respect to the voluntarily disclosed tax liabilities for the tax years and tax  
20 periods within the lookback period in subsection (c)(2), waives any penalties due and payable; and

21                   (4) For the tax years and tax periods prior to the lookback period in subsection (c)(2),  
22 waives taxes, penalties, and interest due and payable, but only with respect to the specific City taxes  
23 disclosed.

24           (d) The Tax Collector may impose procedural and other administrative requirements for a  
25 taxpayer to qualify for the waiver of the taxes, penalties, and/or interest, as applicable, under

1 subsections (c)(3) and (c)(4) by publishing such requirements on the Tax Collector's website. Failure  
2 to satisfy such requirements shall render a taxpayer ineligible for such waiver.

3 **SEC. 6.14-2. ADVANCE DETERMINATIONS; FEES.**

4 (a) The Tax Collector may charge and collect fees from taxpayers for reviewing applications  
5 for and/or providing advance determinations of a taxpayer's liability for, or issues regarding, the taxes  
6 subject to the common administrative provisions in this Article 6, as follows:

7 (1) for applications filed with the Tax Collector on or before December 31, 2025, \$250;

8 and

9 (2) for applications filed with the Tax Collector after December 31, 2025, an amount, if  
10 any, that is no more than all of the Tax Collector's costs of providing such determinations.

11 (b) The Tax Collector's authority to charge and collect fees under this Section 6.14-2 shall  
12 apply to advance determinations for which taxpayers have applied from on or after the effective date of  
13 the ordinance in Board File No. 241150 enacting this Section 6.14-2 through on or before  
14 December 31, 2027.

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16 Section 2. Effective and Operative Dates. This ordinance shall become effective 30  
17 days after enactment, and shall be operative on the first day of the month following the  
18 effective date. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
19 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
20 of Supervisors overrides the Mayor's veto of the ordinance.

21  
22 APPROVED AS TO FORM:  
23 DAVID CHIU, City Attorney

24 By: /s/  
KERNE H. O. MATSUBARA  
25 Deputy City Attorney

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**City and County of San Francisco**  
**Tails**  
**Ordinance**

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

**File Number:** 241150

**Date Passed:** March 18, 2025

Ordinance amending the Business and Tax Regulations Code to authorize the Tax Collector to waive taxes, penalties, and/or interest under a program ending December 31, 2027, that allows unregistered taxpayers to voluntarily disclose and pay back taxes; and to authorize the Tax Collector to collect fees through December 31, 2027, for reviewing applications for and providing advance determinations to taxpayers.

March 05, 2025 Budget and Finance Committee - RECOMMENDED

March 11, 2025 Board of Supervisors - PASSED, ON FIRST READING

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

March 18, 2025 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

File No. 241150

I hereby certify that the foregoing  
Ordinance was **FINALLY PASSED** on  
3/18/2025 by the Board of Supervisors of the  
City and County of San Francisco.

*for* Angela Galvillo  
Clerk of the Board

Daniel Lurie  
Mayor

3.21.25

Date Approved