[Business and Tax Regulations Code - Temporary Suspension of Cannabis Business Tax]

Ordinance amending the Business and Tax Regulations Code to suspend the imposition of the Cannabis Business Tax through December 31, 2025.

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

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

Section 1. The Business and Tax Regulations Code is hereby amended by revising Section 3003 of Article 30, to read as follows:

SEC. 3003. IMPOSITION OF TAX.

* * * *

(c) The imposition of the Cannabis Business Tax under this Section 3003 shall be suspended for the 2021, ~~*and*~~ 2022, *2023, 2024, and 2025* tax years.

Section 2. Effective Date; Retroactivity.

(a) This ordinance shall become effective 30 days after enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the Mayor's veto of the ordinance.

(b) If the effective date of this ordinance is after January 1, 2023, this ordinance shall upon its effective date be retroactive to January 1, 2023.

Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the "Note" that appears under the official title of the ordinance.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/ Scott M. Reiber
SCOTT M. REIBER
Chief Tax 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: 221070 **Date Passed:** November 29, 2022

Ordinance amending the Business and Tax Regulations Code to suspend the imposition of the Cannabis Business Tax through December 31, 2025.

November 09, 2022 Budget and Finance Committee - RECOMMENDED

November 15, 2022 Board of Supervisors - NOT AMENDED

Ayes: 4 - Chan, Mar, Peskin and Walton

Noes: 7 - Dorsey, Mandelman, Melgar, Preston, Ronen, Safai and Stefani

November 15, 2022 Board of Supervisors - PASSED ON FIRST READING

Ayes: 9 - Dorsey, Mandelman, Mar, Melgar, Preston, Ronen, Safai, Stefani and Walton

Noes: 2 - Chan and Peskin

November 29, 2022 Board of Supervisors - FINALLY PASSED

Ayes: 9 - Dorsey, Mandelman, Mar, Melgar, Preston, Ronen, Safai, Stefani and Walton

Noes: 2 - Chan and Peskin

File No. 221070

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 11/29/2022 by the Board of Supervisors of the City and County of San Francisco.

Alisa Somera

Angela Calvillo
Clerk of the Board

London Breed

London N. Breed
Mayor

12/9/22

Date Approved