[Business and Tax Regulations Code - Parking Tax Exemption for Certain Parking Events on School District Property]

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from Rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

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 adding Section 608, to read as follows:

## SEC. 608. SPECIAL SCHOOL PARKING EVENT PERMITS.

(a) Findings.

(1) Business and Tax Regulations Code Articles 6, 9, and 22 require that Occupants of Parking Stations pay a 25% tax that is collected and remitted to the City by parking Operators.

Operators must register with the City and meet other parking Operator requirements.

(2) Police Code Section 1215 requires that Commercial Parking Operators obtain an annual permit.

Administrative Officer, or the equivalent of the Second District PTA, for distribution to qualifying organizations, for the purpose of conducting special school parking events that meet the requirements of this Section 608. Each permit may be used to conduct only one special school parking event.

Special School Parking Event Permits are not transferrable and shall be valid only during the calendar year in which they are issued. Any organization conducting a special school parking event must in advance of the event notify the Tax Collector of the date and location of the special school parking event and must have the permit available for inspection on-site during the event.

(d) The Tax Collector shall prescribe the form of the Special School Parking Event Permit application. The Tax Collector or his or her designee shall determine whether an organization meets the requirements of this Section 608 and is eligible to receive a permit. The Tax Collector shall not charge any fee to apply for or obtain a Special School Parking Event Permit.

(1) The Second District PTA shall keep and preserve business records, including all local, state, and federal tax returns of any kind, for a period of five years from the date the permit is issued, and make the business records available to the Tax Collector or his or her designee as may be necessary to determine the organization's eligibility and use of the Special School Parking Event Permits.

(2) The Second District PTA shall submit annual returns on a form prescribed by the Tax Collector. Required data shall include the number of permits received from the Tax Collector, the number of special school parking events conducted and the date of each event, the rate charged for parking at each event, and the dollar value of gross revenues for each event.

(3) Upon the request of the Tax Collector or his or her designee, the Second District

PTA shall produce such business records at the Tax Collector's Office during normal business hours

for inspection, examination, and copying. Refusal to allow full inspection, examination, or copying of

such records shall subject the organization to revocation of any existing permits and disqualify it from

eligibility for Special School Parking Event Permits in the future.

- (e) An organization that collects Rent for occupancy of parking space for a special school parking event pursuant to this Section 608 shall also be exempt from the requirement to obtain a certificate of authority from the Tax Collector pursuant to Section 6.6-1(a) of Article 6, or to execute a parking tax bond pursuant to Section 6.6-1(h) of Article 6, provided that the Operator demonstrates to the satisfaction of the Tax Collector that it meets all of the requirements in Section 608(b).
- (f) An organization that collects Rent for occupancy of parking space for a special school parking event pursuant to this Section 608 shall be exempted from the Revenue Control Equipment requirements in Article 22 of this Code.
- (g) For each year for which the Special School Parking Event Permits authorized under this

  Section 608 are available, the Tax Collector shall submit an annual report to the Board of Supervisors

  that sets forth aggregate information regarding the dollar value of the gross revenues taken in each

  year, the number of permits issued, and the parking tax revenue foregone.
- (h) Expiration Date. This Section 608 shall expire by operation of law on December 31, 2025, unless the Board of Supervisors or the voters re-enact by ordinance Section 608 prior to December 31, 2025. If this Section expires under this subsection (h), the Tax Collector shall not issue any Special School Parking Event Permits after that expiration date, and the City Attorney shall cause this Section to be removed from the Business and Tax Regulations Code.
- (i) Severability. If any provision of this Section 608 or the application thereof to any person or circumstance is held invalid, the remainder of the Section and the application of such provision to other persons or circumstances shall not be affected thereby.

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) This ordinance shall be retroactive to January 1, 2016.

APPROVED AS TO FORM: DENNIS J. HERRERA, City Attorney

By:

Moe Jamil Deputy City Attorney

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

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

## **Ordinance**

File Number:

160101

Date Passed: May 10, 2016

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

April 27, 2016 Budget and Finance Sub-Committee - RECOMMENDED

May 03, 2016 Board of Supervisors - PASSED, ON FIRST READING

Ayes: 11 - Avalos, Breed, Campos, Cohen, Farrell, Kim, Mar, Peskin, Tang, Wiener and Yee

May 10, 2016 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Avalos, Breed, Campos, Cohen, Farrell, Kim, Mar, Peskin, Tang, Wiener and Yee

File No. 160101

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 5/10/2016 by the Board of Supervisors of the City and County of San Francisco.

> Angela Calvillo Clerk of the Board

**Date Approved**