

Tax Collector Hearing

May 2, 2011 - 2:00 p.m.

City Hall, Room 408

1 Dr. Carlton B. Goodlett Place

San Francisco, CA 94102

NOTICE OF HEARING

Pursuant to authority granted under Sections 6.16-1, 2220 and 2225(d) of the San Francisco Business and Tax Regulations Code (hereinafter "Tax Code"), the San Francisco Tax Collector invites the public to comment on proposed TAX COLLECTOR REGULATION No. 2011-1 on May 2, 2011 at 2:00 p.m. in Room 408 of City Hall. The proposed regulations are attached to this notice and available at www.sfgov.org/tax.

You may comment at the hearing and /or submit written comments. If you would like to submit written comments, it is requested that they be received at the Tax Collector's Office no later than 5:00 p.m. on April 29, 2011, so that they may be reviewed prior to the hearing. Written comments may also be submitted at the hearing. You will be able to address the Tax Collector during the public comments period at the hearing.

Posted: April 18, 2011

CITY AND COUNTY OF SAN FRANCISCO

TREASURER & TAX COLLECTOR'S OFFICE



TAX COLLECTOR REGULATION No. 2011-1

RESCISSION AND RENAMING OF CERTAIN TAX COLLECTOR REGULATIONS

San Francisco Business and Tax Regulations Code

I. Authority, Purpose, and Application.

(a) *Authority.* The Tax Collector of the City and County of San Francisco, issues this Interpretive Ruling pursuant to his authority under Section 6-16.1 of the San Francisco Business and Tax Regulations Code (hereinafter "Tax Code").

(b) *Purpose.* The purpose of this Regulation is to rescind certain Tax Collector Regulations, and rename certain Tax Collector Regulations.

(c) *Application.* Pursuant to the authority granted under Tax Code Section 6.16-1, this Interpretive Ruling shall go into effect immediately following requisite notice and hearing.

The following Tax Collector Regulations are hereby rescinded and deemed void:

- a) Tax Collector's Regulation No. 1 (Business Tax) (Banks)
- b) Tax Collector's Regulation No. 2 (Business Tax) (Insurance Companies)
- c) Tax Collector's Regulation No. 3 (Business Tax) (Application of Tax Ordinance to Community Service Organizations, Neighborhood, Nonprofit Businesses, Veterans, Trade Associations and Labor Organizations)
- d) Tax Collector's Regulation No. 4 (Business Tax) (Notaries Public)

- e) **Tax Collector’s Regulation No. 5 (Business Tax) (Persons Having No Fixed Place of Business in San Francisco)**
- f) **Amended Tax Collector’s Regulation No. 6 (Business Tax) (Superseding Tax Collector/s Regulations No. 6A and 6B) (Manufacturers and Sellers)**
- g) **Tax Collector’s Regulation No. 6-C (Business Tax) (Lessors)**
- h) **Tax Collector’s Regulation No. 7 (Business Tax) (Interest Income and Dividend Income)**
- i) **Tax Collector’s Regulation No. 8 (Business Tax) (Rental Income)**
- j) **Tax Collector’s Regulation No. 9 (Savings and Loan Associations)**
- k) **Tax Collector’s Regulation No. 10 (New Jobs Tax Credit Regulations)**
- l) **Tax Collector’s Regulation No. 11 (Summer Youth Employment Tax Credit Regulations)**
- m) **Tax Collector’s Regulation No. 12 (Garment Manufacturers’ Tax Credit Regulations)**
- n) **Tax Collector’s Regulation No. 14 (Utility Tax) (Telephone Users Tax)**
- o) **Telephone Users Tax Regulation 1.703-2**
- p) **Rules of Procedures for Hearings on Appeals of Administrative Citations**
- q) **Tax Collector’s Regulation No. 2006-2 (Parking Station Amnesty Period)**

In addition, the following Tax Collector Regulations shall be renamed as indicated below.

- a) **“Tax Collector’s Regulation No. 13 (Surplus Business Tax Revenue Credit Regulations)” shall be renamed “Tax Collector Regulation No. 1998-1 (Surplus Business Tax Revenue Credit Regulations)”**
- b) **“Tax Collector’s Regulation No. 1.504-1 (Tax on Transient Occupancy of Hotel Rooms)” shall be renamed “Tax Collector Regulation No. 2003-1 (Tax on Transient Occupancy of Hotel Rooms)”**
- c) **“Tax Collector’s Regulation No. 1.504-2 (Tax on Transient Occupancy of Hotel Rooms—Permanent Resident Exemption)” shall be renamed “Tax Collector Regulation No. 2007-1 (Tax on Transient Occupancy of Hotel Rooms—Permanent Resident Exemption)”**