1   [Business and Tax Regulations Code - Parking Tax Exemption for Certain Parking Events on
    School District Property]
2

3   **Ordinance amending the Business and Tax Regulations Code to exempt, from the**

4   **parking tax and certain other requirements, a limited number of special parking events**

5   **operated by volunteer-led non-profit organizations on School District property for the**

6   **benefit of San Francisco public schools and earning less than $10,000 per event from**

7   **Rent; establishing Special School Parking Event Permits issued by the Tax Collector;**

8   **and establishing a sunset date.**

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

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

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16   Section 1. The Business and Tax Regulations Code is hereby amended by adding

17   Section 608, to read as follows:

18

19   *SEC. 608. SPECIAL SCHOOL PARKING EVENT PERMITS.*

20   *(a) Findings.*

21   *(1) Business and Tax Regulations Code Articles 6, 9, and 22 require that Occupants of*

22   *Parking Stations pay a 25% tax that is collected and remitted to the City by parking Operators.*

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

24   *(2) Police Code Section 1215 requires that Commercial Parking Operators obtain an*

25   *annual permit.*

1   *(3) Special parking events on San Francisco Unified School District (SFUSD) property,*

2 *operated by the volunteers of non-profit organizations, such as Parent Teacher Associations, constitute*

3 *a beneficial activity to supplement SFUSD school revenues that over the years have been drastically*

4 *reduced by State budget cuts.*

5   *(4) Requiring parent or other volunteers to register as parking Operators is a burden*

6 *on the volunteer organizers of these events, who are staging them for the sole benefit of SFUSD*

7 *schools.*

8   *(5) For volunteer organizers to be able to reap the full benefit of their efforts and help*

9 *the public schools to better meet the needs of their students, this Section 608 provides for Special*

10 *School Parking Event Permits.*

11   *(b) No tax shall be imposed on Rent for the occupancy of parking space in parking stations at*

12 *special school parking events, provided that the following requirements are met:*

13   *(1) The parking event is conducted on SFUSD property.*

14   *(2) The parking event is conducted by a volunteer-led organization having a formally*

15 *recognized exemption from income taxation pursuant to Section 501(c)(3) of the Internal Revenue Code*

16 *of 1986, as amended.*

17   *(3) One hundred percent of the earnings from the parking event are for the sole benefit*

18 *of one or more San Francisco public schools. No part of the organization's earnings from the parking*

19 *event may inure to the benefit of any private shareholder or individual.*

20   *(4) The organization holds a Special School Parking Event Permit issued by the Tax*

21 *Collector to conduct the parking event, which must be publicly displayed during the operation of the*

22 *parking event.*

23   *(5) The gross revenue from the parking event does not exceed $10,000.*

24   *(c) The Tax Collector or his or her designee may issue up to a maximum of 150 Special School*

25 *Parking Event Permits annually on a first come, first served basis, to the President, Chief*

1   *Administrative Officer, or the equivalent of the Second District PTA, for distribution to qualifying*

2   *organizations, for the purpose of conducting special school parking events that meet the requirements*

3   *of this Section 608. Each permit may be used to conduct only one special school parking event.*

4   *Special School Parking Event Permits are not transferrable and shall be valid only during the calendar*

5   *year in which they are issued. Any organization conducting a special school parking event must in*

6   *advance of the event notify the Tax Collector of the date and location of the special school parking*

7   *event and must have the permit available for inspection on-site during the event.*

8   *(d) The Tax Collector shall prescribe the form of the Special School Parking Event Permit*

9   *application. The Tax Collector or his or her designee shall determine whether an organization meets*

10 *the requirements of this Section 608 and is eligible to receive a permit. The Tax Collector shall not*

11 *charge any fee to apply for or obtain a Special School Parking Event Permit.*

12 *(1) The Second District PTA shall keep and preserve business records, including all*

13 *local, state, and federal tax returns of any kind, for a period of five years from the date the permit is*

14 *issued, and make the business records available to the Tax Collector or his or her designee as may be*

15 *necessary to determine the organization's eligibility and use of the Special School Parking Event*

16 *Permits.*

17 *(2) The Second District PTA shall submit annual returns on a form prescribed by the*

18 *Tax Collector. Required data shall include the number of permits received from the Tax Collector, the*

19 *number of special school parking events conducted and the date of each event, the rate charged for*

20 *parking at each event, and the dollar value of gross revenues for each event.*

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

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

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

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

25 *eligibility for Special School Parking Event Permits in the future.*

1 *(e) An organization that collects Rent for occupancy of parking space for a special school*

2 *parking event pursuant to this Section 608 shall also be exempt from the requirement to obtain a*

3 *certificate of authority from the Tax Collector pursuant to Section 6.6-1(a) of Article 6, or to execute a*

4 *parking tax bond pursuant to Section 6.6-1(h) of Article 6, provided that the Operator demonstrates to*

5 *the satisfaction of the Tax Collector that it meets all of the requirements in Section 608(b).*

6 *(f) An organization that collects Rent for occupancy of parking space for a special school*

7 *parking event pursuant to this Section 608 shall be exempted from the Revenue Control Equipment*

8 *requirements in Article 22 of this Code.*

9 *(g) For each year for which the Special School Parking Event Permits authorized under this*

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

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

12 *year, the number of permits issued, and the parking tax revenue foregone.*

13 *(h) Expiration Date. This Section 608 shall expire by operation of law on December 31, 2025,*

14 *unless the Board of Supervisors or the voters re-enact by ordinance Section 608 prior to December 31,*

15 *2025. If this Section expires under this subsection (h), the Tax Collector shall not issue any Special*

16 *School Parking Event Permits after that expiration date, and the City Attorney shall cause this Section*

17 *to be removed from the Business and Tax Regulations Code.*

18 *(i) Severability. If any provision of this Section 608 or the application thereof to any person or*

19 *circumstance is held invalid, the remainder of the Section and the application of such provision to other*

20 *persons or circumstances shall not be affected thereby.*

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22 Section 2. Effective Date; Retroactivity.

23 (a) This ordinance shall become effective 30 days after enactment. Enactment occurs

24 when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not

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1   sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the

2   Mayor's veto of the ordinance.

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

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

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7   By: _____

        Moe Jamil
8   Deputy City Attorney

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