

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

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

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

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

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

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16 **SEC. 3003. IMPOSITION OF TAX.**

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

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21 Section 2. Effective Date; Retroactivity.

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

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

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

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11 APPROVED AS TO FORM:
12 DAVID CHIU, City Attorney

13 By: /s/ Scott M. Reiber
14 SCOTT M. REIBER
Chief Tax Attorney

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