

1 [Stadium Tax]  
2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE  
3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.7-2  
4 THERETO, PROVIDING THAT ALL AMOUNTS OF STADIUM OPERATOR ADMISSION  
5 TAXES ARE GENERALLY DUE AND PAYABLE TO THE TAX COLLECTOR WITHIN FIVE  
6 DAYS AFTER THE TAXABLE EVENT, AND REQUIRING STADIUM OPERATORS TO FILE  
7 RETURNS WITHIN THE TIME LIMITS SET FORTH IN SECTION 804 OF ARTICLE 11 OF  
8 PART III OF THE SAN FRANCISCO MUNICIPAL CODE .

9 Note: Additions are underlined; deletions are in ((double parentheses)).

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

11 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended  
12 by amending Section 6.7-2, to read as follows:

13 **SEC. 6.7-2. REPORTING AND REMITTING THIRD-PARTY TAXES.** (a) All amounts  
14 of utility users taxes required to be collected by Part III of the Municipal Code are due and  
15 payable to the Tax Collector for each month on or before the last day of the month  
16 immediately following each respective monthly period. All amounts of stadium operator  
17 admission taxes required to be collected by Part III of the Municipal Code are due and  
18 payable to the Tax Collector within five days after the event, subject to the provisions of  
19 Section 804 of Article 11 of Part III of the Municipal Code. All amounts of all other third-party  
20 taxes required to be collected by Part III of the Municipal Code are due and payable to the  
21 Tax Collector for each calendar quarter on or before the last day of the month immediately  
22 following each respective quarterly period.

23 (b) On or before the last day of the month immediately following each respective  
24 period, every operator except the stadium operator shall file a return for the preceding period  
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1 with the Tax Collector, on such forms as the Tax Collector may prescribe. Stadium Operators  
2 shall file a return within the time periods set forth in Section 804 of Article 11 of Part III of the  
3 San Francisco Municipal Code.

4 (c) Returns shall show the amount of tax required to be collected for the related  
5 period and such other information as the Tax Collector requires. The Tax Collector may  
6 require returns to show the total number of transactions upon which tax was required to be  
7 collected and the amount of tax due on each such transaction. The operator shall transmit the  
8 return, together with remittance of the amount of tax due, to the Tax Collector, at the Tax  
9 Collector's office, on or before the date provided in this Section. Returns and remittances are  
10 due immediately upon cessation of business for any reason.

11 (d) When a return is filed without full remittance of the amount reported to be due,  
12 the amount remaining unpaid, together with any nonpayment penalties, are immediately due  
13 and payable and may be collected by the Tax Collector forthwith.

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15 APPROVED AS TO FORM:

16 LOUISE H. RENNE, City Attorney

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19 By: George Putris  
20 GEORGE W. PUTRIS  
21 Deputy City Attorney

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24  
25  
SUPERVISOR KAUFMAN  
BOARD OF SUPERVISORS



# City and County of San Francisco

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

## Tails

## Ordinance

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**File Number:** 990301

**Date Passed:**

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.4-2, providing that all amounts of stadium operator admission taxes are generally due and payable to the tax collector within five days after the taxable event, and requiring stadium operators to file returns within the time limits set forth in Section 304 of Article 11 of Part III of the San Francisco Municipal Code.

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April 12, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,  
Yaki, Yee

Absent: 1 - Brown

April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

File No. 990301

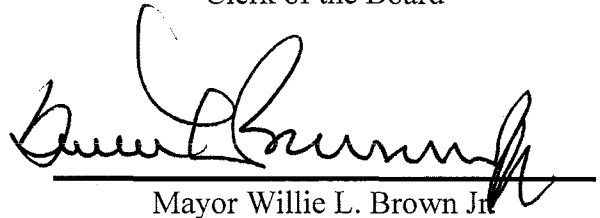
I hereby certify that the foregoing Ordinance was **FINALLY PASSED** on April 19, 1999 by the Board of Supervisors of the City and County of San Francisco.



Gloria L. Young  
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.