

1 [Refund of Homelessness Gross Receipts Tax Overpayments for 2020 Tax Year]

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3 **Ordinance authorizing the Tax Collector, through April 30, 2023, to refund**
 4 **overpayments of Homelessness Gross Receipts Tax to taxpayers who paid estimated**
 5 **Homelessness Gross Receipts Taxes to the City for the 2020 tax year and reported**
 6 **\$50,000,000 or less in total taxable gross receipts for the 2020 tax year on a timely filed**
 7 **original Gross Receipts Tax return.**

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

17 For purposes of this ordinance, the following terms shall have the following meanings:

18 “City” means the City and County of San Francisco.

19 “Combined Group” has the meaning set forth in Section 956.3 of Article 12-A-1 of the
 20 Business and Tax Regulations Code.

21 “Gross Receipts Tax Return” means the Return required to be filed under
 22 Article 12-A-1 of the Business and Tax Regulations Code in accordance with Section 6.9-1 of
 23 Article 6 of that Code.

24 “Homelessness Gross Receipts Tax” means the tax imposed under Article 28 of the
 25 Business and Tax Regulations Code.

1 “Homelessness Gross Receipts Tax Return” means the Return required to be filed
2 under Article 28 of the Business and Tax Regulations Code in accordance with Section 6.9-1
3 of Article 6 of that Code.

4 “Person” has the meaning set forth in Section 6.2-15 of Article 6 of the Business and
5 Tax Regulations Code.

6 “Qualified Estimated Tax Payments” means the payments of Homelessness Gross
7 Receipts Tax for the 2020 Tax Year under Section 6.9-1(c)(3) of Article 6 of the Business and
8 Tax Regulations Code.

9 “Qualified Gross Receipts Tax Return” means the last Gross Receipts Tax Return for
10 the 2020 Tax Year filed on or before the due date for filing that Return, including any
11 applicable extensions, in which a Person or Combined Group reported that its total Taxable
12 Gross Receipts were \$50,000,000 or less and that it did not engage in business within the
13 City as an administrative office as defined in Section 953.8 of Article 12-A-1 of the Business
14 and Tax Regulations Code. A Qualified Gross Receipts Tax Return does not include any
15 Gross Receipts Tax Return for the 2020 Tax Year that has been amended to reflect total
16 Taxable Gross Receipts in excess of \$50,000,000.

17 “Qualified Person or Combined Group” means a Person or Combined Group that, for
18 the 2020 Tax Year, both made Qualified Estimated Tax Payments and filed a Qualified Gross
19 Receipts Tax Return.

20 “Return” has the meaning set forth in Section 6.2-17 of Article 6 of the Business and
21 Tax Regulations Code.

22 “Tax Collector” has the meaning set forth in Section 6.2-19 of Article 6 of the Business
23 and Tax Regulations Code.

24 “Tax Year” has the meaning set forth in Section 6.2-20 of Article 6 of the Business and
25 Tax Regulations Code.

1 “Taxable Gross Receipts” has the meaning set forth in Section 2804(e) of Article 28 of
2 the Business and Tax Regulations Code.

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4 Section 2. Refund of Overpayments of Homelessness Gross Receipts Tax.

5 (a) Notwithstanding Section 6.15-1 of Article 6 of the Business and Tax Regulations
6 Code, the Tax Collector, until April 30, 2023, inclusive, may authorize the Controller to refund
7 to a Qualified Person or Combined Group all or any portion of the amount of the Qualified
8 Estimated Tax Payments made by the Qualified Person or Combined Group without a refund
9 claim having been filed and without review by the City Attorney, if the Tax Collector
10 determines that the amount paid exceeds the tax, penalties, and interest due.

11 (b) The authorization in Section 2(a) shall not extend the time periods within which any
12 person or combined group is entitled to file a claim for refund or suit for refund of the Qualified
13 Estimated Tax Payments against the City.

14 (c) The payment of any refunds under Section 2(a) shall not preclude the Tax Collector
15 from making a deficiency or other determination under Article 6 of the Business and Tax
16 Regulations Code, including without limitation any determination of a Person or Combined
17 Group’s Homelessness Gross Receipts Tax liability and related penalties and interest for the
18 2020 Tax Year.

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20 Section 3. Undertaking for the General Welfare. In enacting and implementing this
21 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not
22 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it
23 is liable in money damages to any person who claims that such breach proximately caused
24 injury.

1 Section 4. Effective Date. This ordinance shall become effective 30 days after
2 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
3 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
4 of Supervisors overrides the Mayor's veto of the ordinance.

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6 APPROVED AS TO FORM:
7 DAVID CHIU, City Attorney

8 By: /s/
9 KERNE H. O. MATSUBARA
Deputy City Attorney

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