

File No. 201415

Committee Item No. 1

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Committee

Date February 17, 2021

Board of Supervisors Meeting

Date _____

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Completed by: Linda Wong

Date February 12, 2021

Completed by: Linda Wong

Date _____

1 [Waiver of Business Registration Fees and Certain License Fees]

2

3 **Ordinance waiving business registration fees for the fiscal year commencing**
 4 **July 1, 2020, and certain license fees originally due on March 31, 2020, for businesses**
 5 **with \$25,000,000 or less in San Francisco gross receipts that received more than 50%**
 6 **of such receipts from business activities precluded during all or a portion of the period**
 7 **from March 16, 2020, through March 1, 2021, due to a Local Health Officer’s order to**
 8 **mitigate the spread of COVID-19 and/or from the activities of a facility that prepares and**
 9 **serves food for delivery or carry out or a restaurant, and refunding any waived**
 10 **amounts paid to the City.**

11

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

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

20 Section 1. Background and Purpose.

21 (a) On February 25, 2020, Mayor London Breed proclaimed a state of emergency in
 22 response to the COVID-19 pandemic. On March 3, 2020, the Board of Supervisors concurred
 23 in the February 25 Proclamation.

24 (b) On March 16, 2020, to mitigate the spread of COVID-19, the Local Health Officer
 25 issued Order No. C19-07, which has been amended and replaced by subsequent orders,
 directing San Franciscans to “shelter in place” beginning on March 17, 2020. These orders,

1 which are now known as “stay-safer-at-home” orders, generally require individuals to stay in
2 their homes to the extent possible, and require businesses to cease all non-essential
3 operations at physical locations in the City, with some limited exceptions.

4 (c) In response to the COVID-19 emergency, on March 11, 2020, the Mayor extended
5 the due date for certain license fees otherwise due on March 31, 2020 under Section 76.1 of
6 the Business and Tax Regulations Code to June 30, 2020. On April 23, 2020, to lessen the
7 economic impact of the COVID-19 emergency, the Mayor further extended the payment
8 deadline for those fees and certain deadlines for the payment of business registration fees to
9 September 30, 2020. On August 4, 2020, the Mayor further extended those deadlines to
10 March 1, 2021.

11 (d) Due to the public health emergency related to COVID-19 and the actions required
12 to respond to the emergency, businesses engaged in non-essential operations have closed.
13 The adverse economic impacts of the COVID-19 emergency have therefore been particularly
14 severe on businesses engaged in non-essential operations. Even as some businesses
15 previously closed have been or may be permitted to partially reopen on a limited basis, they
16 are suffering and will continue to suffer severe economic harm due to the COVID-19
17 emergency and the actions required to respond to it.

18 (e) The COVID-19 outbreak has caused significant negative impacts on businesses in
19 the City, including the closure or partial closure of many of those businesses. While the exact
20 course of the pandemic cannot be predicted, it is expected to continue to pose serious public
21 health concerns in San Francisco for months to come, and will continue to have a serious
22 negative impact on businesses during that time. This ordinance is intended to mitigate the
23 economic harm and other hardships inflicted on businesses in San Francisco due to the public
24 health emergency.

1 Section 2. Definitions.

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

3 "Business Registration Certificate" means a "registration certificate," as defined in
4 Section 852.2 of Article 12 of the Business and Tax Regulations Code.

5 "Business Registration Fee" means the tax imposed under Article 12 of the Business
6 and Tax Regulations Code.

7 "City" means the City and County of San Francisco.

8 "Combined Group" has the meaning described in Section 956.3 of Article 12-A-1 of the
9 Business and Tax Regulations Code.

10 "License Fees" means the fees payable to the Tax Collector under Section 76.1 of
11 Article 2 of the Business and Tax Regulations Code.

12 "Newly Established Business" has the meaning set forth in Section 852.1 of Article 12
13 of the Business and Tax Regulations Code.

14 "Person" has the meaning set forth in Section 6.2-15 of Article 6 of the Business and
15 Tax Regulations Code.

16 "Qualified Business" means a Person or Combined Group that both (a) received more
17 than 50% of its total combined San Francisco Gross Receipts for calendar year 2019 from
18 business activities in the City that were precluded during all or a portion of the period from
19 March 17, 2020 through March 1, 2021 by an order of the Local Health Officer to mitigate the
20 spread of COVID-19 and/or from the activities of a facility that prepares and serves food for
21 delivery or carry out or a restaurant; and (b) had \$25,000,000 or less in total combined
22 San Francisco Gross Receipts in calendar year 2019.

23 For purposes of determining whether it is a "Qualified Business," a Person or
24 Combined Group that was a Newly Established Business commencing business in the City in
25 calendar year 2020 or 2021 shall use its estimated total combined San Francisco Gross

1 Receipts for the calendar year in which the Person or Combined Group first commenced
2 business in the City instead of its total combined San Francisco Gross Receipts in calendar
3 year 2019.

4 "Registration Year" has the meaning set forth in Section 852.4 of Article 6 of the
5 Business and Tax Regulations Code.

6 "San Francisco Gross Receipts" has the meaning used in Section 855 of Article 12 of
7 the Business and Tax Regulations Code.

8 "Tax Collector" has the meaning set forth in Section 6.2-19 of Article 6 of the Business
9 and Tax Regulations Code.

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11 Section 3. Waiver of Business Registration Fees and Certain License Fees.

12 (a) The Business Registration Fee for the Registration Year beginning July 1, 2020,
13 and all License Fees originally due on March 31, 2020 without regard to any extensions by
14 Mayoral declaration or otherwise, shall be waived for each Qualified Business.

15 (b) No penalties shall be imposed on any Qualified Business with respect to the
16 Business Registration Fee for the Registration Year beginning July 1, 2020. No penalties
17 shall be imposed with respect to the payment of any License Fees waived under this
18 Section 3.

19 (c) The Tax Collector may set the forms and procedures required for a Person or
20 Combined Group to apply for a waiver under this Section 3.

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1 Section 4. Refund of Waived Fees and Penalties Paid to City.

2 If a Person or Combined Group pays or has paid to the City any tax, fee, or penalty
3 waived under Section 3 of this ordinance, the Tax Collector shall refund or cause to be
4 refunded the amount of that tax, fee, or penalty, without interest, upon request of that Person
5 or Combined Group. Any refund request under this Section 4 must be filed in writing on a
6 form prescribed by the Tax Collector within one year of payment of the tax, fee, or penalty.
7

8 Section 5. Effect of Fee Waiver.

9 (a) Notwithstanding Section 76.1(b) of Article 2 of the Business and Tax Regulations
10 Code, the failure of a Person to pay any License Fees waived under Section 3 of this
11 ordinance shall neither cause the license to expire by operation of law nor require the Person
12 to obtain a new license, and such failure shall not preclude the Person from continuing to do
13 or perform the act or carry on the business, trade, profession, or calling for which City law
14 requires the license.

15 (b) The waiver of a Person or Combined Group's Business Registration Fee under
16 Section 3 of this ordinance shall not relieve a Person or Combined Group from the registration
17 and other applicable requirements under Articles 6 and 12 of the Business and Tax
18 Regulations Code, except for the payment of that Person or Combined Group's waived
19 Business Registration Fee. If a Person or Combined Group satisfies the registration and
20 other applicable requirements under Articles 6 and 12 of the Business and Tax Regulations
21 Code for the Registration Year beginning July 1, 2020, except for the payment of any waived
22 Business Registration Fee, such Person or Combined Group shall be treated as if they had
23 paid the Business Registration Fee for all purposes.
24
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LEGISLATIVE DIGEST

[Waiver of Business Registration Fees and Certain License Fees]

Ordinance waiving business registration fees for the fiscal year commencing July 1, 2020, and certain license fees originally due on March 31, 2020, for businesses with \$25,000,000 or less in San Francisco gross receipts that received more than 50% of such receipts from business activities precluded during all or a portion of the period from March 16, 2020, through March 1, 2021, due to a Local Health Officer's order to mitigate the spread of COVID-19 and/or from the activities of a facility that prepares and serves food for delivery or carry out or a restaurant, and refunding any waived amounts paid to the City.

Existing Law

Businesses in the City must obtain a registration certificate from the Tax Collector and pay an annual registration fee under Article 12 of the Business and Tax Regulations Code on a fiscal year basis. They also pay various annual license fees that are due and payable to the Tax Collector on March 31 of each year under Section 76.1 of Article 2 of the Business and Tax Regulations Code.

Amendments to Current Law

This ordinance would waive, for each Qualified Business: (1) the business registration fee for the fiscal year commencing July 1, 2020; (2) all annual license fees otherwise due and payable to the Tax Collector on March 31, 2020, without regard to any extensions; and (3) all penalties with respect to these waived business registration fees and license fees. This ordinance also would refund any waived taxes, fees, and penalties paid to the City, upon written request of the Qualified Business filed within one year of payment of the tax, fee, and/or penalty.

A Qualified Business is a business that satisfied both of the following in calendar year 2019: (1) had \$25,000,000 or less in total combined San Francisco gross receipts, and (2) generated more than 50 percent of those receipts from business activities in the City that were precluded during all or a portion of the period from March 17, 2020 through March 1, 2021 by an order of the Local Health Officer to mitigate the spread of COVID-19 and/or from the activities of a facility that prepares and serves food for delivery or carry out or a restaurant. For purposes of determining whether it is a "Qualified Business," a business commencing business in the City in calendar year 2020 or 2021 would use its estimated total combined San Francisco gross receipts for the calendar year in which they first commenced business in the City, rather than 2019 total combined San Francisco gross receipts.

Background Information

On February 25, 2020, the Mayor proclaimed a state of emergency in response to the COVID-19 pandemic, and the Board of Supervisors concurred in that proclamation on March 3, 2020. On March 16, 2020, the Local Health Officer issued a shelter in place order directing San Franciscans to stay in their homes and requiring businesses to cease all non-essential operations at physical locations in the City. That order has been amended and replaced by subsequent orders extending shelter in place (now referred to as “stay safer at home”), with modifications but with no expiration date.

On March 11, 2020, by emergency declaration, the Mayor extended the due date for annual license fees otherwise due on March 31, 2020. On April 23, 2020, the Mayor further extended that due date to September 30, 2020, and also extended the deadline for the payment of registration fees to September 30, 2020. On August 4, 2020, the Mayor further extended those deadlines to March 1, 2021.

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<p>Item 1 File 20-1415</p>	<p>Departments: Treasurer/Tax Collector</p>
<p>EXECUTIVE SUMMARY-</p>	
<p style="text-align: center;">Legislative Objectives</p> <p>File 20-1415: The proposed ordinance would waive certain license fees and business registration fees that are normally due on March 31, 2020 and June 1, 2020, respectively, for businesses operating in San Francisco. In response to COVID-19, the Mayor and Board of Supervisors have already delayed the deadline for these fee payments—to April 30, 2021 for business registration fees and November 1, 2021 for license fees.</p> <p style="text-align: center;">Key Points</p> <ul style="list-style-type: none"> • The proposed fee waivers would apply to businesses in San Francisco that (1) generated more than 50 percent of their San Francisco gross receipts from business activities precluded by the Local Health Officer’s Shelter-In-Place orders in effect from March 17, 2020 through March 1, 2021, or a restaurant or other facility that prepares and serves food for delivery or carry out, and (2) generated a maximum of \$25 million in San Francisco gross receipts for calendar year 2019. For businesses that opened in calendar year 2020 or 2021, San Francisco gross receipts would be based on an estimate. The proposed ordinance also enables eligible businesses to seek a refund of their 2020 license and/or business registration fee within one year. • According to the Treasurer/Tax Collector, \$40.8 million was due in 2019 for business registration and license fees for businesses in San Francisco with gross receipts up to \$25 million: \$30.1 million in business registration fees from 92,589 businesses; and \$10.7 million from 7,000 businesses. <p style="text-align: center;">Fiscal Impact</p> <ul style="list-style-type: none"> • The proposed ordinance could result in a one-time revenue reduction in FY 2020-21, estimated to range from \$16 million to \$18 million. These estimates include the estimated \$2.9 million reduction in business registration and license fees in FY 2020-21, previously waived for restaurants with gross receipts up to \$750,000 and entertainment venues with gross receipts up to \$20 million. • Actual revenue reduction will differ from these estimates. Because the Treasurer/Tax Collector’s data does not identify the type of business, we based our estimates on U.S. Census County Business Patterns data, which differs from Treasurer/Tax Collector data in that it reports (a) payroll rather than gross receipts, and (b) a smaller number of businesses than registered in San Francisco. We also made assumptions about the number of impacted businesses contained in each of the U.S. Census data categories, which categorizes businesses by the North American Industry Classification System (NAICS)—a system that does not neatly align with the businesses that were impacted by Shelter-In-Place Orders <p style="text-align: center;">Recommendation</p> <ul style="list-style-type: none"> • Approval of the proposed ordinance is a policy matter for the Board of Supervisors. 	

MANDATE STATEMENT

City Charter Section 2.105 states that the Board of Supervisors shall act only by written ordinance or resolution.

BACKGROUND

In response to the coronavirus (COVID-19) global pandemic, the San Francisco Health Officer first issued a Shelter-In-Place Order—in conjunction with five other Bay Area counties—on March 16, 2020. As originally written, the Order required individuals to stay in their homes except for essential needs like grocery shopping, working in essential businesses, providing essential government functions, or engaging in essential travel. All non-essential businesses and activities were required to suspend operations; over time, the initial Shelter-In-Place Order has been modified to allow outdoor and certain other businesses and activities to resume, such as outdoor dining, curbside pick-up, and in-store retail, or—as has occurred more recently—to rollback reopening due to increasing Covid-19 cases. Consistent with the state’s four-stage roadmap for reopening, the County has a phased reopening plan that provides for the incremental reopening of business sectors and other activities in a manner that seeks to contain the risk of a surge in COVID-19 cases.

On March 11, 2020, the Mayor first announced several measures to support small impacted by COVID-19, including deferral of certain license fees otherwise due on March 31, 2020. Since March, the Mayor has deferred the payment of license fees several times, and fees originally due on March 31, 2020 and March 31, 2020 are now deferred to November 1, 2021, pursuant to legislation passed in January 2021 (File 20-1260). Business registration fees originally due on June 1, 2020 are deferred to April 30, 2021 (File 20-1260).

In addition to the fee deferrals, File 20-1260 waives business registration and license fees and payroll expense taxes for restaurants and food service businesses with annual San Francisco gross receipts up to \$750,000 and for entertainment venues with annual San Francisco gross receipts up to \$20 million. According to the Budget and Legislative Analyst’s report to the December 16, 2020 Budget and Finance Committee, more than 1,800 businesses would receive the waivers in FY 2019-20 through FY 2021-22, resulting in a reduction in revenues to the City of approximately \$5.0 million over a three-year period.

DETAILS OF PROPOSED LEGISLATION

File 20-1415: Ordinance

The proposed ordinance would waive certain license fees and business registration fees that are normally due on March 31, 2020 and June 1, 2020, respectively, for City businesses. In response to COVID-19, the Mayor and Board of Supervisors have already delayed the deadline for these payments—to April 30, 2021 for business registration fees and November 1, 2021 for license fees.

The proposed fee waivers would apply to San Francisco businesses that (1) generated more than 50 percent of their San Francisco gross receipts from business activities precluded by the Local

Health Officer's Shelter-In-Place orders in effect from March 17, 2020 through March 1, 2021, or a restaurant or other facility that prepares and serves food for delivery or carry out, and (2) generated a maximum of \$25 million in San Francisco gross receipts for calendar year 2019. For businesses that opened in calendar year 2020 or 2021, San Francisco gross receipts would be based on an estimate. The proposed ordinance also enables eligible businesses to seek a refund of their 2020 license and/or business registration fee within one year.

According to the Treasurer/Tax Collector, \$30,096,625 was due in 2019 business registration renewal fees from 92,589 San Francisco businesses with San Francisco gross receipts up to \$25 million, as displayed in Table 1 below. These businesses comprised about 62 percent of total business registration fees of \$48.9 million for all San Francisco businesses in 2019.

Table 1: FY 2019-20 Business Registration Renewal Fees Due to Treasurer/Tax Collector

Gross Receipts Tiers	Number of Businesses	Total Amount Due
\$0 to \$100,000	46,183	\$4,682,372
\$100,001-\$250,000	11,395	\$1,930,737
\$250,001-\$500,000	7,301	\$2,041,693
\$500,001-\$750,000	3,388	\$1,890,715
\$750,001-\$1,000,000	13,217	\$10,593,685
\$1,000,001-\$2,500,000	5,561	\$1,813,665
\$2,500,001-\$7,500,000	3,770	\$2,097,715
\$7,500,001-\$15,000,000	1,227	\$2,019,600
\$15,000,001-\$25,000,000	547	\$3,026,443
Total	92,589	\$30,096,625

Source: Treasurer/Tax Collector

According to information provided by the Treasurer/Tax Collector, a total of \$10,717,329 was due in 2019 license fees from a total of 7,000 San Francisco businesses with San Francisco gross receipts up to \$25 million (or 7.5 percent of 92,589 total businesses), as displayed in Table 2 below.

Table 2: FY 2019-20 License Fees Due to Treasurer/Tax Collector

Gross Receipts Tiers	Number of Businesses	Number of Licenses	Total Amount Due
\$0 to \$100,000	1,661	3,148	\$1,771,922
\$100,001-\$250,000	719	1,467	\$844,148
\$250,001-\$500,000	1,011	2,240	\$1,341,396
\$500,001-\$750,000	633	1,629	\$938,050
\$750,001-\$1,000,000	1,017	2,367	\$1,412,125
\$1,000,001-\$2,500,000	1,048	3,504	\$2,004,206
\$2,500,001-\$7,500,000	630	2,722	\$1,542,711
\$7,500,001-\$15,000,000	185	1,233	\$526,524
\$15,000,001-\$25,000,000	96	751	\$336,247
Total	7,000	19,061	\$10,717,329

Source: Treasurer/Tax Collector

A combined total of \$40,813,954 was due in license fees and business registration fees for businesses with San Francisco gross receipts up to \$25 million in 2019.

FISCAL IMPACT

The City will experience a one-time revenue reduction associated with the one-time waiving of license fees and business registration fees for San Francisco businesses that generated a maximum of \$25 million in San Francisco gross receipts in 2019 and that generated the majority of those receipts from business activities precluded by the Local Health Officer’s Shelter-In-Place orders, or a restaurant or other facility that prepares and serves food for delivery or carry out.

We estimated the number of San Francisco businesses likely to be impacted by both the license and business registration fee waivers by using 2018 industry information available from the U.S. Census Bureaus’ County Business Patterns data, which is an annual series that provides county-level economic data by industry including the number of establishments, employment during the week of March 12, first quarter payroll, and annual payroll. Based on this data, we estimate that the one-time revenue reduction would range from a total of \$16 to \$18 million. Specifically, we estimate that lost revenue associated with license fees could range from \$4.7 to \$5 million, which would impact revenues to multiple City departments. We estimate that the business registration fee waiver could lead to one-time revenue loss of \$11.3 to \$13.0 million, which would represent a loss to the City’s General Fund. These estimates include (rather than add to) the estimated revenue reduction in FY 2020-21of \$2.9 million from the waiver of certain license fees and business registration fees for entertainment venues with San Francisco gross receipts up to \$20 million and restaurants with San Francisco gross receipts up to \$750,000 (File No. 20-1260).

Table 3: Estimated Business Registration and License Fees for Eligible Businesses with Gross Receipts Less than \$25 Million

	Low	High
Business Registration Fees	\$11,340,000	\$13,000,000
License Fees	4,660,000	5,000,000
Total	\$16,000,000	\$18,000,000

Source: BLA Analysis of US Census County Business Patterns data

Actual revenue reduction will differ from these estimates, which are based on U.S. Census data rather than Treasurer/Tax Collector information. While the Treasurer/Tax Collector provided the amount of taxes due for all businesses with gross receipts up to \$25 million, this information did not identify the type of business, and therefore, could not be used to estimate the number of businesses impacted by the Shelter-In-Place Orders nor the number of food service businesses that would be covered by the proposed ordinance. These estimates are based on U.S. Census County Business Patterns data, which differs from Treasurer/Tax Collector data in that it reports (a) payroll rather than gross receipts, and (b) a smaller number of businesses than registered in San Francisco. Our estimates also made assumptions about the number of impacted businesses contained in each of the U.S. Census data categories, which categorizes businesses by the North

American Industry Classification System (NAICS)—a system that does not neatly align with the businesses that were impacted by Shelter-In-Place Orders.¹

POLICY CONSIDERATION

Impact of Ordinance on Fee and License Reporting and Collection

The Chief of Policy and Communications for the Treasurer/Tax Collector Office reported to us that implementation of the proposed ordinance would require collection of information related to whether a business received more than 50 percent of its total combined 2019 San Francisco gross receipts (up to \$25 million) from business activities that were either (1) precluded during all or a portion of the period from March 17, 2020 through March 1, 2021, or (2) from the activities of a facility that prepares and serves food for delivery or carry out or a restaurant.

The Treasurer/Tax Collector Chief of Policy and Communications noted that the information on whether a business generated more than 50 percent of their 2019 gross receipts—up to a maximum of \$25 million—from activities that were precluded by one or more of the Shelter-In-Place orders would likely be self-reported as part of the registration renewal tax filing, with the ability for the department to review and audit the self-reported information. The details of reporting and collecting this financial information would need to be addressed as part of implementing the proposed ordinance.

Business Operations during Shelter-in-Place

Some industries that were initially impacted by the broad Shelter-In-Place Order were later granted the ability to reopen with health and safety plans in place. Construction, warehousing, and manufacturing were all granted the ability to reopen in May 2020—while indoor gyms, fitness centers, and personal services were not granted the ability to reopen until three months later in September 2020 and were later required to close as a result of the most recent regional Stay-at-Home Order. The proposed ordinance is worded so that businesses in all of these industries could receive a waiver—regardless of the duration of their business closure and the amount of their 2020 gross receipts—as long as a majority of their 2019 gross receipts came from activities that were required to remain closed for some period of time due to Shelter-In-Place orders from March 17, 2020 through March 1, 2021.

RECOMMENDATION

Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

¹ Another data limitation is the time lag for the U.S. Census data, which was compiled for 2018, and therefore does not account for the economic recession caused by the COVID-19 pandemic.



CITY AND COUNTY OF SAN FRANCISCO
LONDON BREED, MAYOR

OFFICE OF SMALL BUSINESS
REGINA DICK-ENDRIZZI, DIRECTOR

January 19, 2021

Ms. Angela Calvillo, Clerk of the Board
City Hall Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

RE: BOS File No. 201415 – Waiver of Business Registration Fees and Certain License Fees.

Small Business Commission Recommendation to the Board of Supervisors: **Support.**

Dear Ms. Calvillo,

On January 11, 2021 the Small Business Commission (SBC or Commission) heard BOS File No. 201415 – Waiver of Business Registration Fees and Certain License Fees. Andrew Mullan, Legislative Aide to Supervisor Catherine Stefani provided the SBC with an overview of the legislation. The SBC voted (7-0) to recommend that the Board of Supervisors support the legislation.

The Commission engaged in a substantive discussion with Mr. Mullan. They had an opportunity to discuss the possibility of waiving fees in perpetuity, Mr. Mullan shared that the sponsor's office would take this under consideration through a separate and distinct legislative effort. The priority for this proposal is to get relief to small businesses more expeditiously. The Commission also discussed Section 4. Refund of Waived Fees and Penalties Paid to City and contemplated challenges that small businesses may have in requesting their refund, particularly for limited-English proficient business owners. Mr. Mullan committed to ensuring that businesses would be opted in to a refund and they would not have to specifically request one.

This proposal advances the Economic Recovery Task Force's recommendations to preserve the operation and lessen regulatory burdens for small businesses and would advance the Small Business Commission's advocacy to provide direct economic relief.

Thank you for considering the Commission's recommendation. Please feel free to contact me should you have any questions.

Sincerely,



Regina Dick-Endrizzi
Director, Office of Small Business

cc: Catherine Stefani, Member, Board of Supervisors
Sophia Kittler, Mayor's Liaison to the Board of Supervisors
Joaquin Torres, Director, Office of Economic and Workforce Development
Linda Wong, Clerk, Budget and Finance Committee

BOARD of SUPERVISORS



City Hall
Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Regina Dick-Endrizzi
Small Business Commission, City Hall, Room 448

FROM: Linda Wong, Assistant Clerk
Budget and Finance Committee

DATE: January 12, 2021

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS
Budget and Finance Committee

The Board of Supervisors' Budget and Finance Committee has received the following legislation, which is being referred to the Small Business Commission for comment and recommendation.

File No. 201415

Ordinance waiving business registration fees for the fiscal year commencing July 1, 2020, and certain license fees originally due on March 31, 2020, for businesses with \$25,000,000 or less in San Francisco gross receipts that received more than 50% of such receipts from business activities precluded during all or a portion of the period from March 16, 2020, through March 1, 2021, due to a Local Health Officer's order to mitigate the spread of COVID-19 and/or from the activities of a facility that prepares and serves food for delivery or carry out or a restaurant, and refunding any waived amounts paid to the City.

Please return this cover sheet with the Commission's response to Linda Wong, Budget and Finance Clerk, by email to: linda.wong@sfgov.org.

RESPONSE FROM SMALL BUSINESS COMMISSION - Date: _____

No Comment

Recommendation Attached

Chairperson, Small Business Commission

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

FROM: Linda Wong, Assistant Clerk
Budget and Finance Committee

DATE: January 12, 2021

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Supervisor Catherine Stefani:

File No. 201415

Ordinance waiving business registration fees for the fiscal year commencing July 1, 2020, and certain license fees originally due on March 31, 2020, for businesses with \$25,000,000 or less in San Francisco gross receipts that received more than 50% of such receipts from business activities precluded during all or a portion of the period from March 16, 2020, through March 1, 2021, due to a Local Health Officer's order to mitigate the spread of COVID-19 and/or from the activities of a facility that prepares and serves food for delivery or carry out or a restaurant, and refunding any waived amounts paid to the City.

If you have comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: linda.wong@sfgov.org.

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector

Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning : "Supervisor inquiries"
- 5. City Attorney Request.
- 6. Call File No. from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No.
- 9. Reactivate File No.
- 10. Topic submitted for Mayoral Appearance before the BOS on

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form.

Sponsor(s):

Subject:

The text is listed:

Signature of Sponsoring Supervisor:

From: [BOS Legislation, \(BOS\)](#)
To: [Mahogany, Honey \(BOS\)](#); [BOS Legislation, \(BOS\)](#)
Cc: [Mullan, Andrew \(BOS\)](#); [Bennett, Samuel \(BOS\)](#); [Herzstein, Daniel \(BOS\)](#); [Stefani, Catherine \(BOS\)](#); [Wong, Linda \(BOS\)](#)
Subject: RE: Co-Sponsorship Request: Waiver of Business Registration Fees and Certain License Fees
Date: Friday, January 22, 2021 1:08:34 PM
Attachments: [image001.png](#)

Hi Honey,

Thank you for your email. As File No. 201415 is currently in committee, I am looping in Budget and Finance committee clerk, Linda to process the request.

Best regards,

Jocelyn Wong

San Francisco Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102
T: 415.554.7702 | F: 415.554.5163
jocelyn.wong@sfgov.org | www.sfbos.org

(VIRTUAL APPOINTMENTS) To schedule a “virtual” meeting with me (on Microsoft Teams), please ask and I can answer your questions in real time.

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From: Mahogany, Honey (BOS) <honey.mahogany@sfgov.org>
Sent: Friday, January 22, 2021 12:22 PM
To: BOS Legislation, (BOS) <bos.legislation@sfgov.org>
Cc: Mullan, Andrew (BOS) <andrew.mullan@sfgov.org>; Bennett, Samuel (BOS) <samuel.bennett@sfgov.org>; Herzstein, Daniel (BOS) <daniel.herzstein@sfgov.org>; Stefani,

Catherine (BOS) <catherine.stefani@sfgov.org>

Subject: Co-Sponsorship Request: Waiver of Business Registration Fees and Certain License Fees

Good afternoon,

Supervisor Haney would like to be added as a co-sponsor to Supervisor Stefani's Ordinance:
Waiver of Business Registration Fees and Certain License Fees; File Number: 201415

Thank you,

Honey Mahogany, MSW

Pronouns: she/her or they/them

Legislative Aide

Supervisor Matt Haney

From: [BOS Legislation, \(BOS\)](#)
To: [Temprano, Tom \(BOS\)](#); [BOS Legislation, \(BOS\)](#); [Wong, Linda \(BOS\)](#)
Cc: [Mullan, Andrew \(BOS\)](#)
Subject: RE: Co-Sponsorship request File # 201415 Waiver of Business Registration Fees and Certain License Fees
Date: Tuesday, January 19, 2021 1:42:41 PM
Attachments: [image001.png](#)

Hi Tom,

Looping in Budget and Finance clerk, Linda Wong, as this is currently in committee at the current time.

Thank you,

Jocelyn Wong

San Francisco Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102
T: 415.554.7702 | F: 415.554.5163
jocelyn.wong@sfgov.org | www.sfbos.org

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From: Temprano, Tom (BOS) <tom.temprano@sfgov.org>
Sent: Tuesday, January 19, 2021 1:40 PM
To: BOS Legislation, (BOS) <bos.legislation@sfgov.org>
Cc: Mullan, Andrew (BOS) <andrew.mullan@sfgov.org>
Subject: Co-Sponsorship request File # 201415 Waiver of Business Registration Fees and Certain

License Fees

Hello,

Please add Supervisor Mandelman as a co-sponsor of File # 201415 Waiver of Business Registration Fees and Certain License Fees.

Best,

Tom Temprano 譚盼龍

Legislative Aide

Office of Supervisor Rafael Mandelman

City Hall, 1 Dr. Carlton B. Goodlett Place, Room 284

San Francisco, California 94102

(415) 554-6987 | tom.temprano@sfgov.org

Pronouns: he, him, his

From: [BOS Legislation, \(BOS\)](#)
To: [Beinart, Amy \(BOS\)](#); [Wong, Linda \(BOS\)](#)
Cc: [Mullan, Andrew \(BOS\)](#); [Herzstein, Daniel \(BOS\)](#); [Bennett, Samuel \(BOS\)](#)
Subject: RE: add Supervisor Ronen as co-sponsor on 201415 BOS Legislation, (BOS) <bos.legislation@sfgov.org>
Date: Monday, January 4, 2021 3:16:02 PM
Attachments: [image001.png](#)

Hi Amy,

This matter is now assigned to the Budget and Finance Committee, looping in Linda for processing.

Lisa Lew
San Francisco Board of Supervisors
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102
T 415-554-7718 | F 415-554-5163
lisa.lew@sfgov.org | www.sfbos.org

(VIRTUAL APPOINTMENTS) To schedule a “virtual” meeting with me (on Microsoft Teams), please ask and I can answer your questions in real time.

Due to the current COVID-19 health emergency and the Shelter in Place Order, the Office of the Clerk of the Board is working remotely while providing complete access to the legislative process and our services.



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From: Beinart, Amy (BOS) <amy.beinart@sfgov.org>
Sent: Monday, January 4, 2021 3:13 PM
To: BOS Legislation, (BOS) <bos.legislation@sfgov.org>
Cc: Mullan, Andrew (BOS) <andrew.mullan@sfgov.org>; Herzstein, Daniel (BOS) <daniel.herzstein@sfgov.org>; Bennett, Samuel (BOS) <samuel.bennett@sfgov.org>
Subject: add Supervisor Ronen as co-sponsor on 201415

Good afternoon and happy new year,
Please add Supervisor Ronen as co-sponsor on 201415 [Waiver of Business Registration Fees and Certain License Fees].
Thanks very much.
~Amy

<<<<<<>>>>>>

Amy Beinart | Legislative Aide/Chief of Staff

Office of Supervisor Hillary Ronen

amy.beinart@sfgov.org

<https://sfbos.org/supervisor-ronen-district-9>

From: [Mullan, Andrew \(BOS\)](#)
To: [BOS Legislation, \(BOS\)](#)
Cc: [Bennett, Samuel \(BOS\)](#); [Falzon, Frankie \(BOS\)](#); [Herzstein, Daniel \(BOS\)](#); [Stefani, Catherine \(BOS\)](#)
Subject: Fw: Tax and Fee Waiver Ordinance -- ATTORNEY-CLIENT PRIVILEGE/CONFIDENTIAL
Date: Tuesday, December 22, 2020 10:28:00 AM
Attachments: [ORD License and Registration Fee Waiver 01491204.docx](#)
[LEG DIG License and Registration Fee Waiver 01491212.docx](#)
[Stefani - Intro Form - Waiver of Business Registration Fees.pdf](#)

Good Afternoon Madam Clerk,
Please find the attached introduction from Supervisor Stefani today.

Best,

Andy Mullan

From: Matsubara, Kerne (CAT) <Kerne.Matsubara@sfcityatty.org>
Sent: Tuesday, November 3, 2020 10:24 AM
To: Stefani, Catherine (BOS) <catherine.stefani@sfgov.org>; Mullan, Andrew (BOS) <andrew.mullan@sfgov.org>
Cc: Rosenfield, Ben (CON) <ben.rosenfield@sfgov.org>; Fried, Amanda (TTX) <amanda.fried@sfgov.org>; REIBER, SCOTT (CAT) <Scott.Reiber@sfcityatty.org>; PEARSON, ANNE (CAT) <Anne.Pearson@sfcityatty.org>; ZAREFSKY, PAUL (CAT) <Paul.Zarefsky@sfcityatty.org>; SAPERSTEIN, ALLIE (CAT) <Allie.Saperstein@sfcityatty.org>; BUTA, ODAYA (CAT) <Odaya.Buta@sfcityatty.org>
Subject: Tax and Fee Waiver Ordinance -- ATTORNEY-CLIENT PRIVILEGE/CONFIDENTIAL

PRIVILEGED AND CONFIDENTIAL

Supervisor Stefani,

Attached are Word versions of your proposed legislation to waive certain license and business registration fees and the accompanying legislative digest, which have been prepared for your introduction to the Board of Supervisors today, November 3, 2020.

This email confirms that my use of the /s/ symbol is intended to have the same effect as my signature and my intent to approve the document as to form.

Regards,



Kerne H. O. Matsubara
Deputy City Attorney
Office of City Attorney Dennis Herrera
(415) 554-4631 Direct
www.sfcityattorney.org
Find us on: [Facebook](#) [Twitter](#) [Instagram](#)

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