



City and County of San Francisco
Meeting Minutes
Government Audit and Oversight Committee

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

Members: Jane Kim, Aaron Peskin, Vallie Brown

Clerk: John Carroll (415) 554-4445

Monday, November 26, 2018

12:30 PM

City Hall, Committee Room 263

Special Meeting

Present: 3 - Jane Kim, Vallie Brown, and Norman Yee

Absent: 1 - Aaron Peskin

The Government Audit and Oversight Committee met in special session on November 26, 2018, with Chair Jane Kim presiding.

President Malia Cohen appointed Supervisor Norman Yee in place of Vice Chair Aaron Peskin, for the Government Audit and Oversight Committee meeting of November 26, 2018.

ROLL CALL AND ANNOUNCEMENTS

Chair Kim called the meeting to order at 12:36 p.m. On the call of the roll, Chair Kim, Member Brown, and Member Yee were noted present. Vice Chair Peskin was noted not present. There was a quorum.

AGENDA CHANGES

There were no agenda changes.

REGULAR AGENDA

181082 [Business and Tax Regulations Code - Early Care and Education Commercial Rents Tax Credit and Exclusions]

Sponsors: Kim; Yee

Ordinance amending the Business and Tax Regulations Code to provide a credit against the Early Care and Education Commercial Rents Tax for the operation of certain child care facilities, and to exclude from the Early Care and Education Commercial Rents Tax base amounts subject to the hotel tax or parking tax.

(Fiscal Impact)

11/13/18; ASSIGNED to Budget and Finance Committee. By Presidential Action Memo received on November 19, 2018, President Cohen waived the 30-day hold pursuant to Board Rule 3.22.

11/19/18; TRANSFERRED to Government Audit and Oversight Committee. President Cohen transferred this matter from the Budget and Finance Committee to the Government Audit and Oversight Committee.

11/19/18; REFERRED TO DEPARTMENT. Referred to the Office of Early Care and Education, and the Office of the Treasurer & Tax Collector for informational purposes; referred to the Youth Commission and Small Business Commission for informational purposes and opportunity to comment.

Heard in Committee. Speaker: Severin Campbell (Office of the Budget and Legislative Analyst); presented information and answered questions raised throughout the discussion.

Chair Kim moved that this Ordinance be AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE, on Page 1, Lines 21-23, by inserting 'and shall not include rent that would be subject to the tax imposed under Article 7 or Article 9 but for the exemptions from that tax under Section 506 of Article 7 or Section 606 of Article 9.' The motion carried by the following vote:

Ayes: 3 - Kim, Brown, Yee

Absent: 1 - Peskin

(Fiscal Impact)

Member Yee, seconded by Member Brown, moved that this Ordinance be RECOMMENDED AS AMENDED. The motion carried by the following vote:

Ayes: 3 - Kim, Brown, Yee

Absent: 1 - Peskin

ADJOURNMENT

There being no further business, the Government Audit and Oversight Committee adjourned at the hour of 12:45.p.m.

N.B. The Minutes of this meeting set forth all actions taken by the Government Audit and Oversight Committee on the matters stated, but not necessarily in the chronological sequence in which the matters were taken up.