

[Business and Tax Regulations Code - Cannabis Business Tax Repeal]

**Ordinance amending the Business and Tax Regulations Code to repeal the cannabis business tax beginning on January 1, 2026, and remove references to the cannabis business tax from the common administrative provisions of the Code.**

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

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

Section 1. The Business and Tax Regulations Code is hereby amended by deleting Article 30, consisting of Sections 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, and 3014, as follows:

**~~ARTICLE 30: CANNABIS BUSINESS TAX~~**

**~~SEC. 3001. SHORT TITLE.~~**

~~*This Article 30 shall be known as the “Cannabis Business Tax Ordinance,” and the tax it imposes shall be known as the “Cannabis Business Tax.”*~~

**~~SEC. 3002. DEFINITIONS.~~**

~~*Unless otherwise defined in this Article 30, the terms used in this Article shall have the meanings given to them in Articles 6 and 12-A-1 of the Business and Tax Regulations Code, as amended from time to time. For purposes of this Article 30, the following definitions shall apply:*~~

1       ~~“Cannabis” means all parts of the plant Cannabis sativa Linnaeus, Cannabis indica, or~~  
2       ~~Cannabis ruderalis, whether growing or not; the seeds thereof; the resin, whether crude or purified,~~  
3       ~~extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or~~  
4       ~~preparation of the plant, its seeds, or resin. “Cannabis” also means the separated resin, whether~~  
5       ~~crude or purified, obtained from cannabis. “Cannabis” does not include the mature stalks of the plant,~~  
6       ~~fiber produced from the stalks, oil or cake made from the seeds of the plant, any other compound,~~  
7       ~~manufacture, salt, derivative, mixture, or preparation of the mature stalks (except the resin extracted~~  
8       ~~therefrom), fiber, oil, or cake, or the sterilized seed of the plant which is incapable of germination. For~~  
9       ~~the purpose of this Article 30, “Cannabis” does not mean “Industrial Hemp.”~~

10       ~~“Cannabis Business Activities” means any business activities directly related to Cannabis or~~  
11       ~~Cannabis Products, including but not limited to the cultivation, possession, manufacture, processing,~~  
12       ~~storing, labeling, distribution, or sale of Cannabis or Cannabis Products for consideration. “Cannabis~~  
13       ~~Business Activities” shall not include: (a) business activities indirectly related to Cannabis or~~  
14       ~~Cannabis Products, including the sale of items that do not themselves contain Cannabis or Cannabis~~  
15       ~~Products; (b) laboratory testing; and (c) transportation of Cannabis or Cannabis Products where the~~  
16       ~~person transporting Cannabis or Cannabis Products never takes title to or sells Cannabis or Cannabis~~  
17       ~~Products.~~

18       ~~“Cannabis Products” means Cannabis that has undergone a process whereby the plant~~  
19       ~~material has been transformed into a concentrate, including, but not limited to, concentrated Cannabis,~~  
20       ~~or an edible or topical product containing Cannabis or concentrated Cannabis and other ingredients.~~

21       ~~“Industrial Hemp” means a fiber or oilseed crop, or both, that is limited to types of the plant~~  
22       ~~Cannabis sativa L. having no more than three tenths of 1% tetrahydrocannabinol (THC) contained in~~  
23       ~~the dried flowering tops, whether growing or not; the seeds of the plant; the resin extracted from any~~  
24       ~~part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the~~  
25       ~~plant, its seeds or resin produced therefrom.~~

1           ~~“Medicinal Cannabis” means Cannabis or a Cannabis Product, respectively, sold for use under~~  
2 ~~the Compassionate Use Act of 1996 (Proposition 215) by a medicinal cannabis patient in California~~  
3 ~~who possesses a physician’s recommendation.~~

4           ~~“Retail Sale” means any transaction whereby, for any consideration, title to Cannabis or~~  
5 ~~Cannabis Products is transferred from one person to another for the latter person’s use and not for~~  
6 ~~resale, and includes the delivery of Cannabis or Cannabis Products to a person for such person’s own~~  
7 ~~use and not for resale pursuant to an order placed for the purchase of the same and soliciting or~~  
8 ~~receiving an order for the same.~~

9  
10 **~~SEC. 3003. IMPOSITION OF TAX.~~**

11           ~~(a) Except as otherwise provided in this Article 30, for the privilege of engaging in Cannabis~~  
12 ~~Business Activities in the City, the City imposes an annual Cannabis Business Tax on each person~~  
13 ~~engaged in business in the City that receives gross receipts from Cannabis Business Activities~~  
14 ~~attributable to the City.~~

15           ~~(b) The Cannabis Business Tax shall be calculated in the following manner:~~

16                   ~~(1) The person or combined group’s first \$1,000,000 of gross receipts attributable to~~  
17 ~~the City from Cannabis Business Activities shall be exempt from the Cannabis Business Tax.~~

18                   ~~(2) The person or combined group’s gross receipts attributable to the City from the~~  
19 ~~Retail Sale of Cannabis or Cannabis Products, including the amount exempt under Section 3003(b)(1),~~  
20 ~~shall be multiplied as follows:~~

21                           ~~(A) by 2.5% for gross receipts in excess of the amount exempt under~~  
22 ~~Section 3003(b)(1) and up to and including \$1,500,000; and~~

23                           ~~(B) by 5% for gross receipts over \$1,500,000.~~

1                   ~~(3) The person or combined group's gross receipts attributable to the City from all~~  
2 ~~Cannabis Business Activities other than the Retail Sale of Cannabis or Cannabis Products, including~~  
3 ~~the amount exempt under Section 3003(b)(1), shall be multiplied as follows:~~

4                   ~~(A) by 1% for gross receipts in excess of the amount exempt under~~  
5 ~~Section 3003(b)(1) and up to and including \$1,500,000; and~~

6                   ~~(B) by 1.5% for gross receipts over \$1,500,000.~~

7                   ~~(4) The Board of Supervisors may from time to time by an ordinance adopted by at least~~  
8 ~~two thirds of the members of the Board increase one or more of the rates provided for in~~  
9 ~~Sections 3003(b)(2) and 3003(b)(3), except that no rate may increase more than 1% annually and no~~  
10 ~~rate may exceed 7%. The Board of Supervisors may from time to time by an ordinance adopted by a~~  
11 ~~majority of the members of the Board decrease one or more of the rates provided for in~~  
12 ~~Sections 3003(b)(2) and 3003(b)(3). Any such adjustments in this Section 3003(b)(4) shall be effective~~  
13 ~~no sooner than the tax year following the tax year in which the ordinance adjusting the rate is effective.~~  
14 ~~The Controller shall prepare and submit a market analysis and impact report to the Board before the~~  
15 ~~Board adjusts any tax rate under this Section 3003(b)(4).~~

16                   ~~(5) If a person or combined group has gross receipts attributable to the City from the~~  
17 ~~Retail Sale of Cannabis or Cannabis Products and from Cannabis Business Activities other than the~~  
18 ~~Retail Sale of Cannabis or Cannabis Products, the person or combined group's Cannabis Business Tax~~  
19 ~~shall be determined as follows:~~

20                   ~~(A) The person or combined group's taxable gross receipts shall be determined~~  
21 ~~on an aggregate basis first for gross receipts attributable to the City from Cannabis Business Activities~~  
22 ~~other than the Retail Sale of Cannabis or Cannabis Products, and then for gross receipts attributable to~~  
23 ~~the City from the Retail Sale of Cannabis or Cannabis Products;~~

24                   ~~(B) The \$1,000,000 exemption in Section 3003(b)(1) shall be applied first to~~  
25 ~~gross receipts attributable to the City from Cannabis Business Activities other than the Retail Sale of~~

~~Cannabis or Cannabis Products, with any remaining portion of the exemption then applied to gross receipts attributable to the City from the Retail Sale of Cannabis or Cannabis Products;~~

~~(C) The rates applicable under Section 3003(b)(2) shall be determined by applying the rate scale commencing with the gross receipts attributable to the City from Cannabis Business Activities other than the Retail Sale of Cannabis or Cannabis Products; and~~

~~(D) The Cannabis Business Tax for the person or combined group shall be the sum of the liabilities calculated under Sections 3003(b)(2) and 3002(b)(3), determined in accordance with Sections 3003(b)(5)(A), 3003(b)(5)(B), and 3003(b)(5)(C).~~

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

#### **~~SEC. 3004. ALLOCATION; GROSS RECEIPTS ATTRIBUTABLE TO THE CITY.~~**

~~(a) Notwithstanding any other provision of this Article 30, any person subject to the Cannabis Business Tax engaging in Cannabis Business Activities in the City and engaging in no Cannabis Business Activities outside the City is subject to the Cannabis Business Tax on all non-exempt gross receipts.~~

~~(b) Notwithstanding any other provision of this Article 30, any person subject to the Cannabis Business Tax engaging in Cannabis Business Activities both in the City and outside the City shall determine their or their combined group's gross receipts attributable to the City from Cannabis Business Activities under Section 956.1 of Article 12-A-1. For purposes of this Section 3004(b), "gross receipts" as used in Section 956.1 of Article 12-A-1 shall mean all of the person or combined group's non-exempt gross receipts from Cannabis Business Activities.~~

1     **~~SEC. 3005. EXEMPTIONS AND EXCLUSIONS.~~**

2             ~~(a) For purposes of this Article 30, gross receipts shall not include receipts from the Retail Sale~~  
3 ~~of Medicinal Cannabis.~~

4             ~~(b) An organization that is exempt from income taxation by Chapter 4 (commencing with~~  
5 ~~Section 23701) of Part 11 of Division 2 of the California Revenue and Taxation Code or Subchapter F~~  
6 ~~(commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, as~~  
7 ~~amended, as qualified by Sections 502, 503, 504, and 508 of the Internal Revenue Code of 1986, as~~  
8 ~~amended, shall be exempt from taxation under this Article 30, only so long as those exemptions~~  
9 ~~continue to exist under state or federal law.~~

10            ~~(c) For purposes of this Article 30, gross receipts shall not include receipts from business~~  
11 ~~activities if, and only so long as and to the extent that, the City is prohibited from taxing such receipts~~  
12 ~~under the Constitution or laws of the United States or under the Constitution or laws of the State of~~  
13 ~~California.~~

14            ~~(d) For only so long as and to the extent that the City is prohibited from imposing the Cannabis~~  
15 ~~Business Tax, any person upon whom the City is prohibited under the Constitution or laws of the State~~  
16 ~~of California or the Constitution or laws of the United States from imposing the Cannabis Business Tax~~  
17 ~~shall be exempt from the Cannabis Business Tax.~~

18  
19     **~~SEC. 3006. RETURNS; COMBINED RETURNS.~~**

20            ~~(a) Persons subject to the Cannabis Business Tax shall file returns at the same time and in the~~  
21 ~~same manner as returns filed for the gross receipts tax (Article 12-A-1), including the rules for~~  
22 ~~combined returns under Section 956.3, as amended from time to time.~~

23            ~~(b) If a person is subject to the Cannabis Business Tax but is not required to file a gross~~  
24 ~~receipts tax return, such person or combined group's Cannabis Business Tax return shall be filed at the~~  
25

1 ~~same time and in the same manner as if such person or combined group were required to file a gross~~  
2 ~~receipts tax return.~~

3 ~~(c) For purposes of this Article 30, a lessor of residential real estate is treated as a separate~~  
4 ~~person with respect to each individual building in which it leases residential real estate units,~~  
5 ~~notwithstanding Section 6.2-15 of Article 6, as amended from time to time, or subsection (a) of this~~  
6 ~~Section 3006. This subsection (c) applies only to leasing residential real estate units within a building,~~  
7 ~~and not to any business activity related to other space, either within the same building or other~~  
8 ~~buildings, which is not residential real estate. The Tax Collector is authorized to determine what~~  
9 ~~constitutes a separate building and the number of units in a building.~~

10  
11 **~~SEC. 3007. TAX COLLECTOR AUTHORIZED TO DETERMINE GROSS RECEIPTS.~~**

12 ~~The Tax Collector may, in the Tax Collector's reasonable discretion, independently establish a~~  
13 ~~person or combined group's gross receipts attributable to the City from Cannabis Business Activities~~  
14 ~~and establish or reallocate gross receipts among related entities so as to fairly reflect the gross receipts~~  
15 ~~attributable to the City from Cannabis Business Activities of all persons and combined groups.~~

16  
17 **~~SEC. 3008. CONSTRUCTION AND SCOPE OF THE CANNABIS BUSINESS TAX~~**  
18 **~~ORDINANCE.~~**

19 ~~(a) This Article 30 is intended to authorize application of the Cannabis Business Tax in the~~  
20 ~~broadest manner consistent with its provisions and with the California Constitution, the United States~~  
21 ~~Constitution, and any other applicable provision of federal or state law.~~

22 ~~(b) The Cannabis Business Tax imposed by this Article 30 is in addition to all other City taxes,~~  
23 ~~including the gross receipts tax imposed by Article 12-A-1, as amended from time to time. Accordingly,~~  
24 ~~by way of example and not limitation, persons subject to both the Cannabis Business Tax and the gross~~

1 ~~receipts tax shall pay both taxes. Persons exempt from either the gross receipts tax or the Cannabis~~  
2 ~~Business Tax, but not both, shall pay the tax from which they are not exempt.~~

3  
4 **~~SEC. 3009. ADMINISTRATION OF THE CANNABIS BUSINESS TAX ORDINANCE.~~**

5 ~~Except as otherwise provided under this Article 30, the Cannabis Business Tax Ordinance shall~~  
6 ~~be administered pursuant to Article 6 of the Business and Tax Regulations Code, as amended from time~~  
7 ~~to time.~~

8  
9 **~~SEC. 3010. EXPENDITURE OF PROCEEDS.~~**

10 ~~Proceeds from the Cannabis Business Tax shall be deposited in the City's General Fund and~~  
11 ~~may be spent for unrestricted general revenue purposes of the City.~~

12  
13 **~~SEC. 3011. AMENDMENT OF ORDINANCE.~~**

14 ~~Except as limited in Section 3003(b)(4) and as limited by Article XIII C of the California~~  
15 ~~Constitution, the Board of Supervisors may amend or repeal this Article 30 by ordinance without a vote~~  
16 ~~of the people.~~

17  
18 **~~SEC. 3012. EFFECT OF STATE AND FEDERAL AUTHORIZATION.~~**

19 ~~To the extent that the City's authorization to impose or collect any tax imposed under this~~  
20 ~~Article 30 is expanded or limited as a result of changes in state or federal statutes, regulations, or other~~  
21 ~~laws, or judicial interpretations of those laws, no amendment or modification of this Article shall be~~  
22 ~~required to conform the taxes to those changes, and the taxes are hereby imposed in conformity with~~  
23 ~~those changes and the Tax Collector shall collect them to the full extent of the City's authorization up~~  
24 ~~to the full amount and rate of the taxes imposed under this Article.~~



1     **~~SEC. 3013. SEVERABILITY.~~**

2             ~~(a) Except as provided in Section 3013(b), if any section, subsection, sentence, clause, phrase,~~  
3 ~~or word of this Article 30, or the application thereof to any person or circumstance, is for any reason~~  
4 ~~held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision~~  
5 ~~shall not affect the validity of the remaining portions of this Article, including the application of such~~  
6 ~~portions to other persons or circumstances. The People of the City and County of San Francisco~~  
7 ~~hereby declare that, except as provided in Section 3013(b), they would have adopted each section,~~  
8 ~~subsection, sentence, clause, phrase, and word of this Article not declared invalid or unconstitutional~~  
9 ~~without regard to whether any other portion of this Article would be subsequently declared invalid or~~  
10 ~~unconstitutional.~~

11            ~~(b) If the imposition of the Cannabis Business Tax in Section 3003 is held in its entirety to be~~  
12 ~~facially invalid or unconstitutional in a final court determination, the remainder of this Article 30 shall~~  
13 ~~be void and of no force and effect, and the City Attorney shall cause it to be removed from the Business~~  
14 ~~and Tax Regulations Code.~~

15  
16     **~~SEC. 3014. SAVINGS CLAUSE.~~**

17            ~~No section, clause, part, or provision of this Article 30 shall be construed as requiring the~~  
18 ~~payment of any tax that would be in violation of the Constitution or laws of the United States or of the~~  
19 ~~Constitution or laws of the State of California.~~

20            ~~//~~

21            ~~//~~

22            ~~//~~

23            ~~//~~

24            ~~//~~

25            ~~//~~

Section 2. Article 6 of the Business and Tax Regulations Code is hereby amended by revising Sections 6.1-1, 6.2-12, 6.2-17, 6.8-1, 6.8-2, 6.9-1, 6.9-4, 6.11-2, 6.14-1, 6.15-1, 6.15-2, 6.17-1.1, and 6.25-1, to read as follows:

**SEC. 6.1-1. COMMON ADMINISTRATIVE PROVISIONS.**

(a) These common administrative provisions shall apply to Articles 6, 7, 8, 9, 10, 10B, 11, 12, 12-A-1, 21, 28, 29, 29A, ~~30~~-32, and 33 of this Code and to Chapter 105 of the Administrative Code, unless the specific language of either Code otherwise requires. Any provision of this Article 6 that references or applies to Article 10 shall be deemed to also reference or apply to Article 10B. Any provision of this Article 6 that references or applies to a tax shall be deemed to also reference or apply to a fee administered pursuant to this Article, and shall be deemed to also reference or apply to an assessment levied pursuant to the Property and Business Improvement District Law of 1994 (California Streets and Highways Code sections 36600 et seq.) or Article 15 of this Code. A fee administered pursuant to Article 6 or an assessment levied pursuant to the Property and Business Improvement District Law of 1994 or Article 15 of this Code shall for purposes of this Article be deemed to be imposed pursuant to the provisions of the Business and Tax Regulations Code.

\* \* \* \*

**SEC. 6.2-12. NEXUS: “ENGAGING IN BUSINESS WITHIN THE CITY.”**

The taxes imposed by Article 12-A-1 (Gross Receipts Tax Ordinance), Article 21 (Early Care and Education Commercial Rents Tax Ordinance), Article 28 (Homelessness Gross Receipts Tax Ordinance), ~~Article 30 (Cannabis Business Tax Ordinance)~~, Article 32 (Traffic Congestion Mitigation Tax Ordinance), and Article 33 (Overpaid Executive Gross Receipts Tax), and the registration fee imposed by Article 12 (Business Registration Ordinance) shall

1 apply to any person engaging in business within the City unless exempted therefrom under  
2 said Articles. A person is “engaging in business within the City,” within the meaning of this  
3 Article 6, if that person meets one or more of the following conditions:

4 \* \* \* \*

5  
6 **SEC. 6.2-17. RETURN.**

7 The term “return” means any written statement required to be filed under Articles 6, 7,  
8 8, 9, 10, 10B, 11, 12, 12-A-1 , 21, 28, 29, 29A, ~~30~~-32, or 33, or under laws applicable to a fee  
9 administered pursuant to Article 6, or under laws applicable to an assessment levied pursuant  
10 to the Property and Business Improvement District Law of 1994 (California Streets and  
11 Highways Code sections 36600 et seq.) or Article 15 of this Code.

12  
13 **SEC. 6.8-1. CITY, PUBLIC ENTITY, AND CONSTITUTIONAL EXEMPTIONS.**

14 (a) Nothing in Articles 6, 7, 8, 9, 10, 10B, 11, 12, 12-A-1, 21, 28, 29, 29A , ~~30~~-32, or 33  
15 shall be construed as imposing a tax upon:

16 \* \* \* \*

17  
18 **SEC. 6.8-2. CREDITS AND EXEMPTIONS; TAX DIFFERENCES.**

19 The credits, exemptions, and differences in tax treatment set forth in Articles 6, 7, 8, 9,  
20 10, 10B, 11, 12, 12-A-1, 12-C, 21, 28, 29, 29A, ~~30~~-32, and 33 of this Business and Tax  
21 Regulations Code, in laws applicable to fees administered pursuant to this Article 6, and in  
22 laws applicable to assessments levied pursuant to the Property and Business Improvement  
23 District Law of 1994 (California Streets and Highways Code sections 36600 et seq.) or  
24 Article 15 of this Code, are provided on the assumption that the City has the power to  
25 authorize such credits, exemptions, and differences in tax treatment. If a credit, exemption, or

1 difference in tax treatment is invalidated by a court of competent jurisdiction, the taxpayer  
2 must pay any additional amount that the taxpayer would have owed but for such invalid credit,  
3 exemption, or difference in tax treatment. Amounts owed as a result of the invalidation of a  
4 credit, exemption, or difference in tax treatment that are paid within three years after the  
5 decision of the court becomes final shall not be subject to interest or penalties.

6  
7 **SEC. 6.9-1. RETURNS AND PAYMENTS.**

8 \* \* \* \*

9 (c) **Gross Receipts Tax, Early Care and Education Commercial Rents Tax,**  
10 **Homelessness Gross Receipts Tax, ~~Cannabis Business Tax~~, and Overpaid Executive**  
11 **Gross Receipts Tax.**

12 (1) **Annual Due Date.** Except for any extensions granted under Section 6.9-4  
13 or as otherwise provided in this Business and Tax Regulations Code, returns and payments of  
14 the Gross Receipts Tax (Article 12-A-1) (including the tax on administrative office business  
15 activities imposed under Section 953.8 of Article 12-A-1), the Early Care and Education  
16 Commercial Rents Tax (Article 21), the Homelessness Gross Receipts Tax (Article 28)  
17 (including the homelessness administrative office tax imposed under Section 2804(d) or  
18 Section 2804.9 of Article 28), ~~the Cannabis Business Tax (Article 30)~~, and the Overpaid Executive  
19 Gross Receipts Tax (Article 33) (including the overpaid executive administrative office tax  
20 imposed under Section 3303(g) of Article 33) are due and payable, and shall be delinquent if  
21 not submitted and paid to the Tax Collector, on or before the last day of February of the  
22 succeeding year.

23 (2) **Small Business Exemption.** A person or combined group that qualifies for  
24 the small business exemption in Section 954.1 of Article 12-A-1 shall be exempt from filing a  
25 Gross Receipts Tax return, a Homelessness Gross Receipts Tax return, and an Overpaid

1 Executive Gross Receipts Tax return. Notwithstanding the preceding sentence, any person  
2 taking the Payroll Expense Tax Exclusion Credit in Section 960 of Article 12-A-1 must file a  
3 Gross Receipts Tax return, regardless of whether such person qualifies for the small business  
4 exemption from the Gross Receipts Tax. A person or combined group that qualifies for the  
5 small business exemption in Section 2106 of Article 21 shall be exempt from filing an Early  
6 Care and Education Commercial Rents Tax return, except that any person taking the credit for  
7 child care facilities in Section 2106.1 of Article 21 must file an Early Care and Education  
8 Commercial Rents Tax return, regardless of whether such person qualifies for the small  
9 business exemption from the Early Care and Education Commercial Rents Tax. This  
10 subsection (c)(2) shall not apply to persons or combined groups subject to taxes on  
11 administrative office business activities in Section 953.8 of Article 12-A-1, Sections 2804(d) or  
12 2804.9 of Article 28, or Section 3303(g) of Article 33.

13 (3) **Estimated Tax Payments.** Except as provided in Section 6.9-1(c)(3)(D)  
14 with respect to estimated tax payments of the Gross Receipts Tax, every person or combined  
15 group liable for payment of the Gross Receipts Tax (Article 12-A-1) (including the tax on  
16 administrative office business activities imposed under Section 953.8 of Article 12-A-1), the  
17 Early Care and Education Commercial Rents Tax (Article 21), the Homelessness Gross  
18 Receipts Tax (Article 28) (including the homelessness administrative office tax imposed under  
19 Section 2804(d) or Section 2804.9 of Article 28), ~~the Cannabis Business Tax (Article 30)~~, or the  
20 Overpaid Executive Gross Receipts Tax (Article 33) (including the overpaid executive  
21 administrative office tax imposed under Section 3303(g) of Article 33) shall make three  
22 estimated tax payments, in addition to the annual payments in Section 6.9-1(c)(1), as follows:

23 (A) **Due Dates.** The first, second, and third estimated tax payments for a  
24 tax year shall be due and payable, and shall be delinquent if not paid on or before, April 30,  
25 July 31, and October 31, respectively, of that tax year. Estimated tax payments shall be a

1 credit against the person or combined group's total annual liability, as applicable, for the  
2 Gross Receipts Tax (including the tax on administrative office business activities imposed  
3 under Section 953.8 of Article 12-A-1), Early Care and Education Commercial Rents Tax,  
4 Homelessness Gross Receipts Tax (including the homelessness administrative office tax  
5 imposed under Section 2804(d) or Section 2804.9 of Article 28), ~~Cannabis Business Tax~~, or  
6 Overpaid Executive Gross Receipts Tax (including the overpaid executive administrative  
7 office tax imposed under Section 3303(g) of Article 33), for the tax year in which such  
8 estimated tax payments are due.

9 (B) **Gross Receipts Tax Estimated Tax Payments.** A person or  
10 combined group's estimated tax payments of Gross Receipts Tax, including the tax on  
11 administrative office business activities imposed under Section 953.8 of Article 12-A-1, shall  
12 each equal the lesser of:

13 (i) 25% of the Gross Receipts Tax liability (including any liability  
14 for the tax on administrative office business activities imposed under Section 953.8 of  
15 Article 12-A-1) shown on the person or combined group's return for the tax year (or, if no  
16 return is filed, 25% of the person or combined group's actual Gross Receipts Tax liability for  
17 the tax year); or

18 (ii) 25% of the Gross Receipts Tax liability (including any liability  
19 for the tax on administrative office business activities imposed under Section 953.8 of  
20 Article 12-A-1) shown on the person or combined group's return for the preceding tax year. If  
21 the person or combined group did not file a return for the preceding tax year and timely  
22 requested an extension under Section 6.9-4 of this Article 6 to file that return, the person or  
23 combined group's Gross Receipts Tax liability (including any liability for the tax on  
24 administrative office business activities) for the preceding tax year for purposes of this  
25 subsection (c)(3)(B)(ii) shall be deemed to be the amount of any payment required under

1 Section 6.9-4 as a condition of such extension. If the person or combined group did not file a  
2 return for the preceding tax year and did not request an extension under Section 6.9-4 to file  
3 that return, the person or combined group shall owe no estimated tax payments of Gross  
4 Receipts Taxes (or estimated tax payments of the tax on administrative office business  
5 activities imposed under Section 953.8 of Article 12-A-1) for the current tax year. For  
6 purposes of this subsection (c)(3)(B)(ii), "taxable gross receipts" means a person or combined  
7 group's gross receipts, not excluded under Section 954 of Article 12-A-1, attributable to the  
8 City.

9 **(C) Estimated Tax Payments for Early Care and Education**

10 **Commercial Rents Tax, Homelessness Gross Receipts Tax, ~~Cannabis Business Tax~~, and**  
11 **Overpaid Executive Gross Receipts Tax.** A person or combined group's estimated tax  
12 payments of the Early Care and Education Commercial Rents Tax, Homelessness Gross  
13 Receipts Tax (including the homelessness administrative office tax imposed under  
14 Section 2804(d) or Section 2804.9 of Article 28), ~~Cannabis Business Tax~~, and Overpaid  
15 Executive Gross Receipts Tax (including the overpaid executive administrative office tax  
16 imposed under Section 3303(g) of Article 33), shall each equal the lesser of:

17 (i) 25% of the applicable tax liability shown on the person or  
18 combined group's return for the tax year (or, if no return is filed, 25% of the person or  
19 combined group's actual tax liability for the tax year); or

20 (ii) 25% of the applicable tax liability shown on the person or  
21 combined group's return for the preceding tax year. If the person or combined group did not  
22 file a return for the preceding tax year and timely requested an extension under Section 6.9-4  
23 of this Article 6 to file that return, the person or combined group's applicable tax liability for the  
24 preceding tax year for purposes of this subsection (c)(3)(C)(ii) shall be deemed to be the  
25 amount of any payment required under Section 6.9-4 as a condition of such extension. If the

1 person or combined group did not file a return for the preceding tax year and did not request  
2 an extension under Section 6.9-4 to file that return, the person or combined group shall be  
3 deemed to have filed a return showing no liability for purposes of this subsection (c)(3)(C)(ii),  
4 and no estimated tax payments of that tax shall be due for the current tax year.

5 \* \* \* \*

6  
7 **SEC. 6.9-4. EXTENSION OF TIME FOR FILING A RETURN AND PAYING TAX.**

8 \* \* \* \*

9 (b) The following shall apply to tax years and tax periods beginning on or after  
10 January 1, 2025, and registration years beginning on or after April 1, 2026:

11 (1) For good cause, the Tax Collector, in the Tax Collector's discretion, may  
12 extend, for a period not to exceed 60 days, the time for filing any return, other than returns for  
13 the Business Registration Fee (Article 12), Gross Receipts Tax (Article 12-A-1) (including the  
14 tax on administrative office business activities in Section 953.8 of Article 12-A-1),  
15 Homelessness Gross Receipts Tax (Article 28) (including the tax on administrative office  
16 business activities in Section 2804(d) or Section 2804.9 of Article 28), Early Care and  
17 Education Commercial Rents Tax (Article 21), Vacancy Tax (Article 29), Empty Homes Tax  
18 (Article 29A), ~~Cannabis Business Tax (Article 30)~~, or Overpaid Executive Gross Receipts Tax  
19 (Article 33) (including the tax on administrative office business activities in Section 3303(g)),  
20 pursuant to this Article 6 or regulations prescribed by the Tax Collector. For taxes required to  
21 be deposited monthly, or for the Sugary Drinks Distributor Tax (Article 8), the Tax Collector  
22 may only extend the time for filing a return for a period not to exceed 30 days. As a condition  
23 of the extensions under this subsection (b)(1), the person seeking the extension shall make a  
24 payment of not less than 100% of such person's liability for such period. Failure to make the  
25 required 100% payment will result in the automatic denial of the person's extension and the



1 person being subject to the standard due dates in this Article 6, including any penalties,  
2 interest, fees, and other consequences of failing to file and pay by those due dates.

3 (2) For returns of the Gross Receipts Tax (Article 12-A-1) (including the tax on  
4 administrative office business activities in Section 953.8 of Article 12-A-1), Early Care and  
5 Education Commercial Rents Tax (Article 21), Homelessness Gross Receipts Tax (Article 28)  
6 (including the tax on administrative office business activities in Section 2804(d) or  
7 Section 2804.9 of Article 28), ~~Cannabis Business Tax (Article 30)~~, or Overpaid Executive Gross  
8 Receipts Tax (Article 33) (including the tax on administrative office business activities in  
9 Section 3303(g)), persons may request from the Tax Collector an extension of time to file one  
10 or more such returns, which extension would extend the deadline to file such return to  
11 November 30 of the calendar year in which the return was originally due under Section 6.9-1  
12 of this Article 6. As a condition of such extension, the person seeking the extension shall, by  
13 the original due date under Section 6.9-1 for filing the return, for each tax type, request the  
14 extension and make the Required Payment, and, by the November 30 extended deadline, file  
15 the return. An extension for the Gross Receipts Tax (including the tax on administrative office  
16 business activities in Section 953.8 of Article 12-A-1) return shall also extend to November 30  
17 the deadline to pay any Business Registration Fee liability in excess of the Required Payment  
18 necessary for the extension.

19 (3) For purposes of this subsection (b), the "Required Payment" means:

20 \* \* \* \*

21 (B) For an extension of an Early Care and Education Commercial Rents  
22 Tax, Homelessness Gross Receipts Tax, ~~Cannabis Business Tax~~, or Overpaid Executive Gross  
23 Receipts Tax return, a payment of not less than 110% of such person's liability, prior to the  
24 application of any payments, for each tax type for which an extension is being requested, as  
25 reported on the later of:

1 (i) Such person's original return for the tax year immediately  
2 preceding the tax year for which the extension is being requested; or

3 (ii) Such person's amended return, filed on or before the due date  
4 for the extension request, for the tax year immediately preceding the tax year for which the  
5 extension is being requested.

6 \* \* \* \*

7 **SEC. 6.11-2. DEFICIENCY DETERMINATIONS; REVOCATION DETERMINATIONS;**  
8 **NOTICE AND SERVICE.**

9 (a) Upon making a determination pursuant to Section 6.11-1 or Section 6.11-1.1, as  
10 applicable, or upon making a determination pursuant to Section 6.6-1 that a certificate shall  
11 not be issued or to revoke a registration, the Tax Collector shall give to the taxpayer or other  
12 person affected written notice of the Tax Collector's determination. Except in the case of  
13 fraud, intent to evade the Business and Tax Regulations Code or rules and regulations issued  
14 by the Tax Collector, or failure to file a return, in all of which cases there is no statute of  
15 limitations, every notice of a deficiency determination shall be served within three years after  
16 the date that a return was due for a tax for the reporting period or three years after the return  
17 was actually filed for that reporting period, whichever is later. The taxpayer may agree in  
18 writing to extend said period for service of a notice of a deficiency determination. For  
19 purposes of serving a notice of a deficiency determination under this Section 6.11-2, the date  
20 that a return was due shall be:

21 (1) For tax years and tax periods ending on or before December 31, 2021, and  
22 registration years ending on or before June 30, 2023, the due date of the return without regard  
23 to any extensions under Section 6.9-4;

24 (2) For tax years and tax periods beginning on or after January 1, 2022, and  
25 registration years beginning on or after July 1, 2023 and ending on or before March 31, 2026,

1 except for the taxes for the years and periods subject to subsection (a)(3) of this  
2 Section 6.11-2, the due date of the return including any extensions; or

3 (3) For the Gross Receipts Tax (Article 12-A-1) (including the tax on  
4 administrative office business activities in Section 953.8 of Article 12-A-1), the Early Care and  
5 Education Commercial Rents Tax (Article 21), the Homelessness Gross Receipts Tax  
6 (Article 28) (including the tax on administrative office business activities in Section 2804(d) or  
7 Section 2804.9 of Article 28), ~~the Cannabis Business Tax (Article 30)~~, and the Overpaid Executive  
8 Gross Receipts Tax (Article 33) (including the tax on administrative office business activities in  
9 Section 3303(g)) for tax years beginning on or after January 1, 2025, and for the Business  
10 Registration Fee (Article 12) for registration years beginning on or after April 1, 2026,  
11 November 30 of the calendar year in which the return for such respective tax was originally  
12 due.

13 \* \* \* \*

14  
15 **SEC. 6.14-1. VOLUNTARY DISCLOSURE PROGRAM; WAIVER OF TAX, PENALTIES,**  
16 **AND INTEREST.**

17 (a) The Tax Collector may, in the Tax Collector's discretion, waive taxes, penalties,  
18 and interest subject to the common administrative provisions in this Article 6 of the Business  
19 and Tax Regulations Code, under a Voluntary Disclosure Program that conforms with the  
20 requirements of this Section 6.14-1.

21 (b) The Voluntary Disclosure Program shall apply to applications filed on or after  
22 ~~April 20, 2025, the effective date of the ordinance in Board File No. 241150 enacting this Section 6.14-1~~  
23 and on or before December 31, 2027.

24 (c) For purposes of this Section 6.14-1, a "Voluntary Disclosure Program" means a  
25 program offered by the Tax Collector that:

1 (1) Allows taxpayers that do not have a business registration certificate issued  
2 under Article 12 of the Business and Tax Regulations Code and that have not been previously  
3 contacted by the Tax Collector about unreported taxes or a failure to obtain a business  
4 registration certificate to voluntarily disclose their unreported back taxes to the Tax Collector.  
5 These taxpayers shall pay the taxes and interest as required in subsection (c)(2) in exchange  
6 for a waiver of the taxes, penalties, and/or interest, as applicable, under subsections (c)(3)  
7 and (c)(4);

8 (2) Requires those taxpayers to pay all applicable taxes and interest due and  
9 payable for the tax and registration years and tax periods within a lookback period consisting  
10 of:

11 (A) For taxes due and payable on an annual basis, the six tax or  
12 registration years immediately preceding the tax or registration year in which the voluntary  
13 disclosure application was made; or

14 (B) For taxes due and payable on other than an annual basis, the tax  
15 periods immediately preceding the tax period in which the voluntary disclosure application  
16 was made that in total comprise six years;

17 (3) With respect to the voluntarily disclosed tax liabilities for the tax and  
18 registration years and tax periods within the lookback period in subsection (c)(2), waives any  
19 penalties due and payable; and

20 (4) For the tax and registration years and tax periods prior to the lookback period  
21 in subsection (c)(2), waives taxes, penalties, and interest due and payable, but only with  
22 respect to the specific City taxes disclosed.

23 (d) The Tax Collector may impose procedural and other administrative requirements  
24 for a taxpayer to qualify for the waiver of the taxes, penalties, and/or interest, as applicable,  
25 under subsections (c)(3) and (c)(4) by publishing such requirements on the Tax Collector's

1 website. Failure to satisfy such requirements shall render a taxpayer ineligible for such  
2 waiver.

3  
4 **SEC. 6.15-1. REFUNDS.**

5 \* \* \* \*

6 **(g) Requests for Refund; Refunds Permissible Without a Claim.**

7 (1) The Tax Collector may authorize the Controller to refund tax, interest, or  
8 penalty payments, without a refund claim having been filed and without review by the City  
9 Attorney, if the Tax Collector determines that the amount paid exceeds the tax, penalties, and  
10 interest due.

11 (2) The person that made the overpayment may request such a refund from the  
12 Tax Collector on a return, amended return, or request for refund form that is issued by the Tax  
13 Collector and that is filed with the Tax Collector within the later of one year of:

14 (A) For tax years and tax periods ending on or before  
15 December 31, 2021, and registration years ending on or before June 30, 2023:

16 (i) the payment of such amount; or  
17 (ii) the date the return accompanying such payment was due,  
18 without regard to any extensions under Section 6.9-4.

19 (B) For tax years and tax periods beginning on or after January 1, 2022,  
20 and registration years beginning on or after July 1, 2023 and ending on or before  
21 March 31, 2026, except for requests for refund subject to subsection (g)(2)(C):

22 (i) the payment of such amount; or  
23 (ii) the date the return accompanying such payment was due,  
24 including any extensions.

1 (C) For requests for refund of the Gross Receipts Tax (Article 12-A-1)  
2 (including the tax on administrative office business activities in Section 953.8 of  
3 Article 12-A-1), the Early Care and Education Commercial Rents Tax (Article 21), the  
4 Homelessness Gross Receipts Tax (Article 28) (including the tax on administrative office  
5 business activities in Section 2804(d) or Section 2804.9 of Article 28), ~~the Cannabis Business~~  
6 ~~Tax (Article 30)~~, and the Overpaid Executive Gross Receipts Tax (Article 33) (including the tax  
7 on administrative office business activities in Section 3303(g)) for tax years beginning on or  
8 after January 1, 2025, and for requests for refund of the Business Registration Fee (Article 12)  
9 for registration years beginning on or after April 1, 2026:

- 10 (i) the payment of such amount; or  
11 (ii) November 30 of the calendar year in which the return for such  
12 respective tax was originally due.

13 (3) The Tax Collector may also authorize the Controller to refund the overpaid  
14 tax, interest, or penalty payments on its own initiative within the one-year period in  
15 subsection (g)(2).

16 (4) A refund requested on a return, amended return, or request for refund form  
17 under this subsection (g) shall automatically be deemed denied for purposes of  
18 subsections (a), (b), and (d) of this Section 6.15-1 if the Tax Collector does not grant or deny  
19 the refund request within one year of the date it was filed. The Tax Collector may not grant a  
20 request for refund after this one-year period, and any action by the Tax Collector after a  
21 refund request under this subsection (g) has been deemed denied shall not constitute a denial  
22 and shall have no effect on the statute of limitations for filing a claim for refund under  
23 subsections (a)-(f) and (h) of this Section 6.15-1.

24 (5) In lieu of requesting a refund on a return, amended return, or request for  
25 refund form, a taxpayer may elect to apply an overpayment of the business registration fee in

1 Article 12, the Gross Receipts Tax in Article 12-A-1 (including the tax on administrative office  
2 business activities under Section 953.8 of Article 12-A-1), the Sugary Drinks Distributor Tax in  
3 Article 8, the Early Care and Education Commercial Rents Tax in Article 21, the  
4 Homelessness Gross Receipts Tax in Article 28 (including the homelessness administrative  
5 office tax under Section 2804(d) of Article 28), ~~the Cannabis Business Tax in Article 30,~~ or the  
6 Overpaid Executive Gross Receipts Tax in Article 33 (including the tax on administrative office  
7 business activities under Section 3303(g)) as a credit against the taxpayer's immediately  
8 succeeding payment or payments due for tax years or periods ending on or before  
9 December 31, 2024, of the respective tax type, for up to one year. Any election to apply an  
10 overpayment to the taxpayer's future liability shall be binding and may not later be changed by  
11 the taxpayer.

12 (h) The date from which the deadline for filing a claim under subsection (a) of this  
13 Section 6.15-1 is determined and the date on which a claim shall be deemed to accrue under  
14 subsection (d) of this Section shall be the later of:

15 (1) For tax years and tax periods ending on or before December 31, 2021, and  
16 registration years ending on or before June 30, 2023:

17 (A) the payment of such amount;  
18 (B) the date the return accompanying such payment was due, without  
19 regard to any extensions under Section 6.9-4; or

20 (C) the date on which such amount requested on a return, amended  
21 return, or request for refund timely filed under subsection (g) of this Section 6.15-1 was denied  
22 under that subsection (g).

23 (2) For tax years and tax periods beginning on or after January 1, 2022, and  
24 registration years beginning on or after July 1, 2023 and ending on or before March 31, 2026,  
25 except for claims for refund subject to subsection (h)(3):

1 (A) the payment of such amount;  
2 (B) the date the return accompanying such payment was due, including  
3 any extensions; or  
4 (C) the date on which such amount requested on a return, amended  
5 return, or request for refund timely filed under subsection (g) of this Section 6.15-1 was denied  
6 under that subsection (g).

7 (3) For claims for refund of the Gross Receipts Tax (Article 12-A-1) (including  
8 the tax on administrative office business activities in Section 953.8 of Article 12-A-1), the Early  
9 Care and Education Commercial Rents Tax (Article 21), the Homelessness Gross Receipts  
10 Tax (Article 28) (including the tax on administrative office business activities in  
11 Section 2804(d) or Section 2804.9 of Article 28), ~~the Cannabis Business Tax (Article 30)~~, and the  
12 Overpaid Executive Gross Receipts Tax (Article 33) (including the tax on administrative office  
13 business activities in Section 3303(g)) for tax years beginning on or after January 1, 2025,  
14 and for claims for refund of the Business Registration Fee (Article 12) for registration years  
15 beginning on or after April 1, 2026:

16 (A) the payment of such amount;  
17 (B) November 30 of the calendar year in which the return for such  
18 respective tax was originally due; or  
19 (C) the date on which such amount requested on a return, amended  
20 return, or request for refund timely filed under subsection (g) of this Section 6.15-1 was denied  
21 under that subsection (g).

22  
23 **SEC. 6.15-2. REFUNDS; INTEREST.**

24 (a) Any amounts refunded prior to entry of a final judgment in a judicial proceeding  
25 shall bear interest at the rate for prejudgment interest on refunds of local taxes or fees



1 provided by Section 3287(c) of the California Civil Code, as amended from time to time, and  
2 shall be computed from the date of payment to the date of refund.

3 (b) If the Controller offsets overpayments for a period or periods against another  
4 liability or liabilities currently owed to the City, or against penalties or interest on the other  
5 liability or liabilities currently owed to the City, the taxpayer will be credited with interest on the  
6 amount so applied at the rate of interest set forth above, computed from the date of payment.

7 (c) If a taxpayer elects to apply all or part of an overpayment of the business  
8 registration fee in Article 12, the Gross Receipts Tax in Article 12-A-1 (including the tax on  
9 administrative office business activities under Section 953.8 of Article 12-A-1), the Sugary  
10 Drinks Distributor Tax in Article 8, the Early Care and Education Commercial Rents Tax in  
11 Article 21, the Homelessness Gross Receipts Tax in Article 28 (including the homelessness  
12 administrative office tax under Section 2804(d) of Article 28), ~~the Cannabis Business Tax in~~  
13 ~~Article 30,~~ or the Overpaid Executive Gross Receipts Tax in Article 33 (including the tax on  
14 administrative office business activities in Section 3303(g)) as a credit against the taxpayer's  
15 immediately succeeding payment or payments due for tax years or periods ending on or  
16 before December 31, 2024, of the respective tax type, the taxpayer will not be credited with  
17 interest on the amount so applied.

#### 18 19 **SEC. 6.17-1.1. PENALTIES AND INTEREST FOR FAILURE TO PAY.**

20 (a) Any person who fails to pay, collect, or remit to the City any tax shown on a return  
21 or required to be shown on a return shall pay a penalty of 5% of the unpaid tax, if the failure is  
22 for not more than one month after the tax was due and unpaid, plus an additional 5% for each  
23 following month or fraction of a month during which such failure continues, up to 25% in the  
24 aggregate, until the date of payment.

1 (b) Any person who fails to pay, collect, or remit to the City any tax shown on a return  
2 or required to be shown on a return shall also pay interest on the unpaid tax at the rate of 1%  
3 per month, or fraction of a month, from the date the taxes were due and unpaid through the  
4 date the person pays in full the delinquent taxes, penalties, interest, and fees accrued to the  
5 date of payment.

6 (c) No penalties or interest imposed by this Section 6.17-1.1 shall apply to the failure  
7 to make any estimated tax payments of Gross Receipts Taxes, Early Care and Education  
8 Commercial Rents Taxes, Homelessness Gross Receipts Taxes, ~~Cannabis Business Taxes~~, or  
9 Overpaid Executive Gross Receipts Taxes under Section 6.9-1(c)(3).

10 (d) This Section 6.17-1.1 shall apply as follows:

11 (1) to all returns and payments for tax periods ending and taxable events  
12 occurring on or after January 1, 2021, except as provided in subsections (d)(2) and (d)(3) of  
13 this Section 6.17-1.1;

14 (2) to all returns and payments for registration years ending on or after  
15 July 1, 2021 with respect to the registration fee imposed under Section 855 of Article 12; and

16 (3) to all returns and payments for fiscal years ending on or after July 1, 2021  
17 with respect to fees, assessments, and other charges subject to this Article 6 that are imposed  
18 on a fiscal year basis.

19 (e) For purposes of this Section 6.17-1.1, for registration years beginning on or after  
20 April 1, 2026, if the deadline for a person or combined group to file its Gross Receipts Tax  
21 return was extended under Section 6.9-4(b)(2) of this Article 6, the date the Business  
22 Registration Fee (Article 12) originally due on the same date as that Gross Receipts Tax  
23 return was due shall be November 30.

1     **SEC. 6.25-1. ADVANCE DETERMINATIONS.**

2             Subject to annual appropriations to cover its costs that exceed any fees charged, by  
3     June 30, 2025, the Tax Collector shall establish a program to provide advance determinations  
4     to taxpayers for the Business Registration Fee (Article 12), the Gross Receipts Tax  
5     (Article 12-A-1), the Early Care and Education Commercial Rents Tax (Article 21), the  
6     Homelessness Gross Receipts Tax (Article 28), ~~the Cannabis Business Tax (Article 30)~~, and the  
7     Overpaid Executive Gross Receipts Tax (Article 33) (including any tax on administrative office  
8     business activities imposed under any of the foregoing) regarding: (a) the Business Activity  
9     Category for a particular business activity; (b) whether a person or combined group may use  
10    an alternative apportionment formula under Sections 957, 2108, 2807, ~~3007~~, and 3306; and  
11    (c) any other issues that the Tax Collector, in the Tax Collector's sole discretion, deems  
12    appropriate. The Tax Collector shall have the sole discretion as to whether to issue an  
13    advance determination on any of (a) through (c) above to any particular request for an  
14    advance determination, and shall have sole discretion to determine the parameters of the  
15    program, but shall hold a public hearing and comment process to solicit feedback from  
16    taxpayers prior to establishing the program. The Tax Collector may charge a fee for requests  
17    for advance determinations to cover some or all of its costs of issuing such determinations.

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

APPROVED AS TO FORM:  
DAVID CHIU, City Attorney

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

n:\legana\as2025\2600035\01865463.docx