



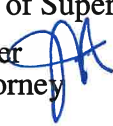
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**MEMORANDUM**

TO: The Honorable David Chiu  
President, Board of Supervisors

FROM: Jean H. Alexander   
Deputy City Attorney

DATE: July 30, 2013

OUR FILE NUMBER: 1300523

TYPE OF LEGISLATION: Ordinance

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Attached please find the original and two copies of the following legislation and legislative digest:

Ordinance amending the Business and Tax Regulations Code by, among other things: 1) amending the Common Administrative Provisions to require monthly installment payments rather than prepayments of hotel and parking taxes, eliminate the requirement for annual parking tax bond renewal, provide a due date for business registration fees, exclude penalties from the calculation of interest on tax determinations, add a substantial underreporting penalty for failure to file a return when the tax liability exceeds \$5,000, and change the penalty for failure to register or update a registration, making misstatements in registration, failure to allow inspection of or to produce records, and failure to file a return; 2) amending the Tax on Occupancy of Parking Space in Parking Stations to eliminate the pre-payment Revenue Control Equipment certification; 3) amending Business Registration provisions to require a copy of the business registration certificate rather than a business tax registration tag be displayed on company vehicles, and to eliminate the Tax Collector's authority to suspend a business registration certificate; 4) amending the Payroll Expense Tax Ordinance to provide that interest applies to unpaid penalties but not unpaid fees and interest, and to change the date that the Office of Economic and Workforce Development must provide the Tax Collector a list of persons eligible to claim the Central Market Street and Tenderloin Area Payroll Expense Tax Exclusion; and 5) amending Parking Stations, Revenue Control Equipment to specify the date the Revenue Control Equipment Compliance Fee is due.

We have also forwarded you an electronic version of the legislation and digest for submission to the Clerk of the Board upon introduction of this legislation. Please let me know if you have any questions or would like any additional information.

Encls.

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cc: José Cisneros, Treasurer  
Greg Kato  
Judson True  
Jon Givner  
Paul Zarefsky  
Melissa Millsaps  
Allie Fisher