

1 [Elimination of specified uses of the Tax on Occupancy of Parking Space in Parking Stations]

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3 **Ordinance amending Article 9 of the Business and Tax Regulations Code, the Tax on**
4 **Occupancy of Parking Space in Parking Stations, to amend Section 615 to eliminate**
5 **specified uses of collections of the Tax on Occupancy of Parking Space in Parking**
6 **Stations.**

7 Note: Additions are single-underline italics Times New Roman;
8 deletions are ~~strikethrough italics Times New Roman~~.
9 Board amendment additions are double underlined.
Board amendment deletions are ~~strikethrough normal~~.

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

11 Section 1. Article 9 of the San Francisco Business and Tax Regulations Code is
12 hereby amended by amending Section 615 to read as follows:

13
14 **SEC. 615. ADMINISTRATION.**

15 Authority of Tax Collector Generally; ~~Parking Tax Fund~~ Deposit of Collections to General
16 Fund. The Tax Collector shall enforce the provisions of this Article and may prescribe, adopt
17 and enforce rules and regulations relating to the administration and enforcement of this
18 Article. The Tax Collector may prescribe the extent to which any ruling or regulation shall be
19 applied without retroactive effects.

20 The Tax Collector shall transmit all moneys collected pursuant to this Article to the
21 Treasurer for deposit to the General Fund and, subject to the budget and fiscal provisions of the
22 Charter, the collections may be expended for any City purpose. credit of a special fund to be known as
23 the "Parking Tax Fund." Said fund shall be used solely for the following purposes:

24 ~~(1) Administration of the provisions of this Article, cost of which shall not exceed four~~
25 ~~percentum of the total amount collected;~~

1 ~~(2) Refunds of any overpayments of the tax imposed hereunder;~~
2 ~~(3) Effective July 1, 1978, 66 2/3 percent of the balance of the moneys collected, pursuant to~~
3 ~~the provisions of this Article shall be deposited in the General Fund. The remaining 33 1/3 percent of~~
4 ~~the balance of the moneys collected shall be used exclusively for senior citizens' programs, provided,~~
5 ~~however that appropriations for said senior citizens' programs shall be made by the Board of~~
6 ~~Supervisors pursuant to the budget and fiscal provisions of the Charter; and further provided that no~~
7 ~~portion of these funds shall be used for the studies or consultant services for senior citizens' services~~
8 ~~and programs; and provided further that the Board of Supervisors shall expend a portion of said funds~~
9 ~~for the continual auditing and monitoring of all senior citizens' programs by the Budget Analyst.~~

10 APPROVED AS TO FORM:
11 DENNIS J. HERRERA, City Attorney

12 By: _____
13 Michael Slattery
14 Deputy City Attorney

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