

1 [Business and Tax Regulations Code - Extending Parking Tax Exemption for Certain Parking  
2 Events on School District Property]

3 **Ordinance amending the Business and Tax Regulations Code, retroactively to**  
4 **January 1, 2026, to extend for 10 years to December 31, 2035, an exemption from the**  
5 **parking tax and certain related requirements, for a limited number of special parking**  
6 **events operated by volunteer-led non-profit organizations on School District property**  
7 **to benefit San Francisco public schools and earning less than \$10,000 per event from**  
8 **rent.**

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

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

17 Section 1. Article 9 of the Business and Tax Regulations Code is hereby amended by  
18 revising Section 608, to read as follows:

19 **SEC. 608. SPECIAL SCHOOL PARKING EVENT PERMITS.**

20 (a) **Findings.**

21 (1) Business and Tax Regulations Code Articles 6, 9, and 22 require that  
22 Occupants of Parking Stations pay a 25% tax that is collected and remitted to the City by  
23 parking Operators. Operators must register with the City and meet other parking Operator  
24 requirements.

25

1 (2) Police Code Section 1215 requires that Commercial Parking Operators  
2 obtain an annual permit.

3 (3) Special parking events on San Francisco Unified School District (SFUSD)  
4 property, operated by the volunteers of non-profit organizations, such as Parent Teacher  
5 Associations (PTAs), constitute a beneficial activity to supplement SFUSD school revenues  
6 that over the years have been drastically reduced by State budget cuts.

7 (4) Requiring parent or other volunteers to register as parking Operators is a  
8 burden on the volunteer organizers of these events, who are staging them for the sole benefit  
9 of SFUSD schools.

10 (5) For volunteer organizers to be able to reap the full benefit of their efforts and  
11 help the public schools to better meet the needs of their students, this Section 608 provides  
12 for Special School Parking Event Permits.

13 (b) No tax shall be imposed on Rent for the occupancy of parking space in parking  
14 stations at special school parking events, provided that the following requirements are met:

15 (1) The parking event is conducted on SFUSD property.

16 (2) The parking event is conducted by a volunteer-led organization having a  
17 formally recognized exemption from income taxation pursuant to Section 501(c)(3) of the  
18 Internal Revenue Code of 1986, as amended.

19 (3) ~~One hundred percent~~ 100% of the earnings from the parking event are for the  
20 sole benefit of one or more San Francisco public schools. No part of the organization's  
21 earnings from the parking event may inure to the benefit of any private shareholder or  
22 individual.

23 (4) The organization holds a Special School Parking Event Permit issued by the  
24 Tax Collector to conduct the parking event, which must be publicly displayed during the  
25 operation of the parking event.

1 (5) The gross revenue from Rent from the parking event does not exceed  
2 \$10,000.

3 (c) The Tax Collector or the Tax Collector's ~~his or her~~ designee may issue up to a  
4 maximum of 150 Special School Parking Event Permits annually on a first come, first served  
5 basis, to the President, Chief Administrative Officer, or the equivalent of the Second District  
6 PTA, for distribution to qualifying organizations, for the purpose of conducting special school  
7 parking events that meet the requirements of this Section 608. Each permit may be used to  
8 conduct only one special school parking event. Special School Parking Event permits are not  
9 transferable and shall be valid only during the calendar year in which they are issued. Any  
10 organization conducting a special school parking event must in advance of the event notify the  
11 Tax Collector of the date and location of the special school parking event and must have the  
12 permit available for inspection on-site during the event.

13 (d) The Tax Collector shall prescribe the form of the Special School Parking Event  
14 Permit application. The Tax Collector or the Tax Collector's ~~his or her~~ designee shall determine  
15 whether an organization meets the requirements of this Section 608 and is eligible to receive  
16 a permit. The Tax Collector shall not charge any fee to apply for or obtain a Special School  
17 Parking Event Permit.

18 (1) The Second Division PTA shall keep and preserve business records,  
19 including all local, state, and federal tax returns of any kind, for a period of five years from the  
20 date the permit is issued, and make the business records available to the Tax Collector or the  
21 Tax Collector's ~~his or her~~ designee as may be necessary to determine the organization's  
22 eligibility and use of the Special School Parking Event Permits.

23 (2) The Second District PTA shall submit annual returns on a form prescribed by  
24 the Tax Collector. Required data shall include the number of permits received from the Tax  
25 Collector, the number of special school parking events conducted and the date of each event,

1 the rate charged for parking at each event, and the dollar value of gross revenues for each  
2 event.

3 (3) Upon the request of the Tax Collector or the Tax Collector's his or her  
4 designee, the Second District PTA shall produce such business records at the Tax Collector's  
5 Office during normal business hours for inspection, examination, and copying. Refusal to  
6 allow full inspection, examination, or copying of such records shall subject the organization to  
7 revocation of any existing permits and disqualify it from eligibility for Special School Parking  
8 Event Permits in the future.

9 (e) An organization that collects Rent for occupancy of parking space for a special  
10 school parking event pursuant to this Section 608 shall also be exempt from the requirement  
11 to obtain a certificate of authority from the Tax Collector pursuant to Section 6.6-1~~(a)~~ of Article  
12 6, or to execute a parking tax bond pursuant to Section 6.6-1(h) of Article 6, provided that the  
13 Operator demonstrates to the satisfaction of the Tax Collector that it meets all of the  
14 requirements in Section 608(b).

15 (f) An organization that collects Rent for occupancy of parking space for a special  
16 school parking event pursuant to this Section 608 shall be exempted from the Revenue  
17 Control Equipment requirements in Article 22 of this Code.

18 ~~(g) For each year for which the Special School Parking Event Permits authorized under this~~  
19 ~~Section 608 are available, the Tax Collector shall submit an annual report to the Board of Supervisors~~  
20 ~~that sets forth aggregate information regarding the dollar value of the gross revenues taken in each~~  
21 ~~year, the number of permits issued, and the parking tax revenue foregone.~~

22 ~~(hg)~~ **Expiration Date.** This Section 608 shall expire by operation of law on  
23 December 31, ~~2035~~2025, ~~unless the Board of Supervisors or the voters re-enact by ordinance~~  
24 ~~Section 608 prior to December 31, 2025.~~ If this Section expires under this subsection ~~(hg)~~, then  
25 no the Tax Collector shall not issue any Special School Parking Event Permits may be used after

1 that expiration date, and the City Attorney ~~shall~~ is authorized to cause this Section to be  
2 removed from the Business and Tax Regulations Code.

3 (*ih*) **Severability.** If any provision of this Section 608 or the application thereof to any  
4 person or circumstance is held invalid, the remainder of the Section and the application of  
5 such provision to other persons or circumstances shall not be affected thereby.

6  
7 Section 2. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors  
8 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,  
9 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal  
10 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment  
11 additions, and Board amendment deletions in accordance with the “Note” that appears under  
12 the official title of the ordinance.

13  
14 Section 3. Effective Date; Retroactivity.

15 (a) This ordinance shall become effective on the 31st day after enactment. Enactment  
16 occurs when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or  
17 does not sign the ordinance within ten days of receiving it, or the Board of Supervisors  
18 overrides the Mayor’s veto of the ordinance.

19 (b) Upon the effective date of this ordinance, this ordinance shall be retroactive to  
20 January 1, 2026.

21 APPROVED AS TO FORM:  
22 DAVID CHIU, City Attorney

23 By: /s/  
24 CHARLES E. OLSON  
Deputy City Attorney

25 4907-3469-3532, v. 1