

File No. 160101

Committee Item No. 10
Board Item No.

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Sub Committee **Date** April 27, 2016

Board of Supervisors Meeting

Cmte Board

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OTHER (Use back side if additional space is needed)

Completed by: Linda Wong Date April 22, 2016
Completed by: Linda Wong Date

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

3 **Ordinance amending the Business and Tax Regulations Code to exempt, from the**
4 **parking tax and certain other requirements, a limited number of special parking events**
5 **operated by volunteer-led non-profit organizations on School District property for the**
6 **benefit of San Francisco public schools and earning less than \$10,000 per event from**
7 **Rent; establishing Special School Parking Event Permits issued by the Tax Collector;**
8 **and establishing a sunset date.**

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. The Business and Tax Regulations Code is hereby amended by adding
18 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 Occupants of
22 Parking Stations pay a 25% tax that is collected and remitted to the City by parking Operators.
23 Operators must register with the City and meet other parking Operator requirements.

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

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

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

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

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

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

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

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

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

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

(c) The Tax Collector or his or her designee may issue up to a maximum of 150 Special School Parking Event Permits annually on a first come, first served basis, to the President, Chief

1 Administrative Officer, or the equivalent of the Second District PTA, for distribution to qualifying
2 organizations, for the purpose of conducting special school parking events that meet the requirements
3 of this Section 608. Each permit may be used to conduct only one special school parking event.
4 Special School Parking Event Permits are not transferrable and shall be valid only during the calendar
5 year in which they are issued. Any organization conducting a special school parking event must in
6 advance of the event notify the Tax Collector of the date and location of the special school parking
7 event and must have the permit available for inspection on-site during the event.

8 (d) The Tax Collector shall prescribe the form of the Special School Parking Event Permit
9 application. The Tax Collector or his or her designee shall determine whether an organization meets
10 the requirements of this Section 608 and is eligible to receive a permit. The Tax Collector shall not
11 charge any fee to apply for or obtain a Special School Parking Event Permit.

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

17 (2) The Second District PTA shall submit annual returns on a form prescribed by the
18 Tax Collector. Required data shall include the number of permits received from the Tax Collector, the
19 number of special school parking events conducted and the date of each event, the rate charged for
20 parking at each event, and the dollar value of gross revenues for each event.

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

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

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

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

(h) Expiration Date. This Section 608 shall expire by operation of law on December 31, 2025, unless the Board of Supervisors or the voters re-enact by ordinance Section 608 prior to December 31, 2025. If this Section expires under this subsection (h), the Tax Collector shall not issue any Special School Parking Event Permits after that expiration date, and the City Attorney shall cause this Section to be removed from the Business and Tax Regulations Code.

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

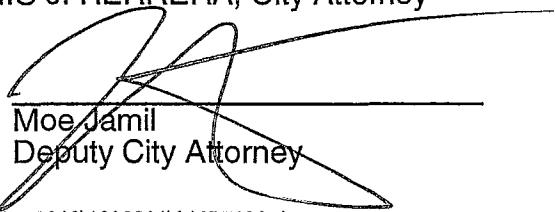
Section 2. Effective Date; Retroactivity.

(a) 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

1 sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the
2 Mayor's veto of the ordinance.

3 (b) This ordinance shall be retroactive to January 1, 2016.

4
5 APPROVED AS TO FORM:
6 DENNIS J. HERRERA, City Attorney

7 By: 

8 Moe Jamil
9 Deputy City Attorney

10 n:\legana\as2016\1600361\01077190.docx

LEGISLATIVE DIGEST

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

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from Rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

Existing Law

The Business and Tax Regulations Code imposes a tax on the rent of every occupancy of parking space in a parking station in the City. The parking station operator must collect the tax from the occupant along with the rent for the parking space, and remits the tax to the City. Revenue control equipment ("RCE") requirements apply to all parking stations. The Police Code requires that Operators obtain a commercial parking permit. (Section 1215)

The Business and Tax Regulations Code formerly provided an exemption from the parking tax and associated requirements for a limited number of special parking events operated by volunteer led non-profit organizations on San Francisco Unified School District property for the sole benefit of San Francisco public schools and earning less than \$10,000 in gross revenue per event. The exemption sunsetted on December 31, 2015.

Amendments to Current Law

This Ordinance will reenact the expired exemption, through 2025. This ordinance shall be retroactive to January 1, 2016. The Tax Collector will issue School Parking Permits for parking events that meet the following criteria:

- The parking event must be conducted on School District property.
- The parking event must be conducted by volunteers of an entity that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.
- Earnings from the parking event must be for the sole benefit of one or more San Francisco public schools.
- Gross revenue from the parking event may not exceed \$10,000.
- A maximum of 150 permits for such parking events will be issued annually.

Organizations that are issued School Parking Permits will be required to report gross revenues on all permits annually to the Tax Collector.

Background Information

Many San Francisco schools hold special parking events on School District property. The parking events are operated by the volunteers of non-profit organizations, such as Parent Teacher Associations, to raise supplemental revenue for the schools to compensate for budget shortfalls. Exempting such events from the parking tax will allow public schools to reap the full benefit of these volunteer fundraising events.

1516-RBM-22

Youth Commission
City Hall ~ Room 345
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4532



(415) 554-6446
(415) 554-6140 FAX
www.sfgov.org/youth_commission

YOUTH COMMISSION MEMORANDUM

TO: Linda Wong, Committee Clerk, Budget & Finance Committee
FROM: Youth Commission
DATE: Wednesday, March 9, 2016
RE: Referral response to BOS Files No. 160101

At our **Monday, March 7, 2016 meeting**, the Youth Commission voted to unanimously support the following motion:

To support BOS File No. 160101—Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

Youth Commissioners thank the Board of Supervisors for their attention to issue. If you have any questions, please contact our office at (415) 554-6446, or your Youth Commissioner.

A handwritten signature in black ink, appearing to read "Luis Avalos-Nunez".

Chair, Luis Avalos-Nunez
Adopted on March 7, 2016
2015-2016 San Francisco Youth Commission

Wong, Linda (BOS)

From: Carpenter, Adele
Sent: Friday, March 11, 2016 2:37 PM
To: Wong, Linda (BOS)
Subject: CORRECTED: Updated memo for BOS referral to YC for File No 160101
Attachments: 1516-RBM-22.pdf

Hi, Linda,

Attached, is an updated memo/referral response from the YC that shows the correct date the memo for file number
160101 was sent.

Thanks very much,

Adele Failes-Carpenter
Director
San Francisco Youth Commission
Office: (415) 554-7112 | Fax: (415) 554-6140

Visit the [official Youth Commission site](#) and [YC facebook page](#).
Sign up for [our newsletter](#).

Complete a Board of Supervisors [Customer Satisfaction form](#).

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Richard A. Carranza, Superintendent of Schools, SFUSD
Ed Reiskin, Executive Director, Municipal Transportation Agency
Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

FROM: Linda Wong, Assistant Clerk, Budget and Finance Committee

DATE: February 17, 2016

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Supervisor Eric Mar on February 2, 2016:

File No. 160101

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Chris Armentrout, SFUSD
Jamila Brooks, SFUSD
Janet Martinsen, Municipal Transportation Agency
Kate Breen, Municipal Transportation Agency
Dillon Auyoung, Municipal Transportation Agency
Amanda Kahn Fried, Office of the Treasurer and Tax Collector

Wong, Linda (BOS)

From: Wong, Linda (BOS)
Sent: Wednesday, February 17, 2016 3:16 PM
To: Carranza, Richard (MYR); Reiskin, Ed (MTA); Cisneros, Jose (TTX)
Cc: 'armentroutc@sfusd.edu'; 'brooksj1@sfusd.edu'; Martinsen, Janet (MTA); Breen, Kate (MTA); Auyoung, Dillon; Fried, Amanda (TTX)
Subject: File No. 160101 - REFERRAL FROM BOARD OF SUPERVISORS (Budget & Finance Committee)
Attachments: 160101-1.pdf

Good afternoon,

Attached is a referral for BOS File No. 160101, which is being sent to you for informational purposes. If you have any comments or reports to be included with the file, please respond to this email or forward them to me at the address listed below.

File No. 160101

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

Sincerely,

Linda Wong
Board of Supervisors
1 Dr. Carlton B. Goodlett Place, City Hall, Room 244
San Francisco, CA 94102-4689
Phone: 415.554.7719 | Fax: (415) 554-5163
Linda.Wong@sfgov.org | www.sfbos.org

Please complete a Board of Supervisors Customer Service Satisfaction form by clicking [here](#).

The [Legislative Research Center](#) provides 24-hour access to Board of Supervisors legislation, and archived matters since August 1998.

***Disclosures:** Personal information that is provided in communications to the Board of Supervisors is subject to disclosure under the California Public Records Act and the San Francisco Sunshine Ordinance. Personal information provided will not be redacted. Members of the public are not required to provide personal identifying information when they communicate with the Board of Supervisors and its committees. All written or oral communications that members of the public submit to the Clerk's Office regarding pending legislation or hearings will be made available to all members of the public for inspection and copying. The Clerk's Office does not redact any information from these submissions. This means that personal information—including names, phone numbers, addresses and similar information that a member of the public elects to submit to the Board and its committees—may appear on the Board of Supervisors website or in other public documents that members of the public may inspect or copy.*

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. 554-5184
Fax No. 554-5163
TDD/TTY No. 554-5227

MEMORANDUM

TO: Adele Carpenter, Director
Youth Commission.

FROM: Angela Calvillo, Clerk of the Board

DATE: February 17, 2016

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS

The Board of Supervisors has received the following proposed legislation, which at the request of the Youth Commission is being referred as per Charter Section 4.124 for comment and recommendation. The Commission may provide any response it deems appropriate within 12 days from the date of this referral.

File No. 160101

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

Please return this cover sheet with the Commission's response to **Linda Wong, Assistant Clerk, Budget and Finance Committee.**

RESPONSE FROM YOUTH COMMISSION Date: _____

No Comment

Recommendation Attached

Chairperson, Youth Commission

Wong, Linda (BOS)

From: Wong, Linda (BOS)
Sent: Wednesday, February 17, 2016 3:02 PM
To: Carpenter, Adele
Subject: File No. 160101 - REFERRAL FROM BOARD OF SUPERVISORS (Budget & Finance Committee)
Attachments: 160101.pdf

Hi Adele,

The Board of Supervisors has received a proposed legislation regarding the following subject matter. This is being referred to the Youth Commission pursuant to Charter Section 4.124.

File No. 160101

Ordinance amending the Business and Tax Regulations Code to exempt, from the parking tax and certain other requirements, a limited number of special parking events operated by volunteer-led non-profit organizations on School District property for the benefit of San Francisco public schools and earning less than \$10,000 per event from rent; establishing Special School Parking Event Permits issued by the Tax Collector; and establishing a sunset date.

Please feel free to contact me if you have any questions.

Sincerely,

Linda Wong
Board of Supervisors/ SF LAFCo
1 Dr. Carlton B. Goodlett Place, City Hall, Room 244
San Francisco, CA 94102-4689
Phone: 415.554.7719 | Fax: (415) 554-5163
Linda.Wong@sfgov.org | www.sfbos.org

Please complete a Board of Supervisors Customer Service Satisfaction form by clicking [here](#).

The [Legislative Research Center](#) provides 24-hour access to Board of Supervisors legislation, and archived matters since August 1998.

Introduction Form

By a Member of the Board of Supervisors or the Mayor

I hereby submit the following item for introduction (select only one):

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
Time stamp
or meeting date

2016 FEB - 3 AM 10: 39

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment) *(Signature)*
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor" inquires"
- 5. City Attorney request.
- 6. Call File No. from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No.
- 9. Reactivate File No.
- 10. Question(s) submitted for Mayoral Appearance before the BOS on

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.

Sponsor(s):

Mar

Subject:

Business and Tax Regulations Code - Parking Tax Exemption for Certain Parking Events on School District Propert

The text is listed below or attached:

See attached.

ERIC MAR

Signature of Sponsoring Supervisor:

For Clerk's Use Only:

