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MEMORANDUM

TO: The Honorable David Chiu
President, Board of Supervisors

FROM: Jean H. Alexander (JA)
Deputy City Attorney

DATE: August 30, 2013

OUR FILE NUMBER: 1300523

TYPE OF LEGISLATION: Ordinance

Attached please find an original and two copies of substitute legislation you have requested for the following legislation:

Ordinance amending the Business and Tax Regulations Code by, among other things: 1) (Common Administrative Provisions) requiring monthly installment payments rather than prepayments of hotel and parking taxes; eliminating the annual parking tax bond renewal requirement; providing a due date for business registration fees; excluding penalties from calculation of interest on tax determinations; adding an underreporting penalty for failure to file a return when tax liability exceeds \$5,000; changing the penalty for failure to register or update a registration, making misstatements in a registration, failure to allow inspection or production of records, and failure to file a return; 2) (Tax on Occupancy of Parking Space in Parking Stations) eliminating the prepayment Revenue Control Equipment certification; 3) (Business Registration provisions) requiring a copy of the business registration certificate rather than a business tax registration tag be displayed on company vehicles; eliminating the Tax Collector's authority to suspend a business registration certificate; 4) (Payroll Expense Tax Ordinance) providing that interest applies to unpaid penalties but not unpaid fees and interest; changing 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) (Parking Stations, Revenue Control Equipment) specifying the date the Revenue Control Equipment Compliance Fee is due.

We have also forwarded 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