

[Payroll Expense Tax Revision To Encourage Job Retention And Creation In San Francisco.]

**Ordinance amending the Payroll Expense Tax Ordinance by adding Section 905 to permit the Payroll Expense Tax owed for the year 2010 to be paid at the lower of the amount owed for 2009 or 2010 and for the year 2011 to be paid at the lowest of the amount owed for 2009, 2010, or 2011.**

NOTE: Additions are *single-underline italics Times New Roman*; deletions are ~~*strike-through italics Times New Roman*~~. Board amendment additions are double-underlined; Board amendment deletions are ~~strikethrough normal~~.

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

Section 1. The San Francisco Business and Taxation Code is hereby amended by adding Section 905, to read as follows:

**Sec. 905. Payroll Expense Taxes For the Years 2010 and 2011.**

For every person required to pay the payroll expense tax under Section 903, the amount of the payroll expense tax owed in year 2010 shall be the lesser of the amount owed in years 2009 or 2010, including zero, and the amount of payroll expense tax owed in year 2011 shall be the lowest of the amount owed in years 2009, 2010 or 2011, including zero.

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

By: \_\_\_\_\_  
LINDA ROSS  
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Mayor Newsom, Supervisor Dufty  
BOARD OF SUPERVISORS