

Member, Board of Supervisors  
District 1



City and County of San Francisco

**SANDRA LEE FEWER**

李麗嫦 市參事

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DATE: July 15, 2020

TO: Angela Calvillo  
Clerk of the Board of Supervisors

FROM: Supervisor Sandra Lee Fewer  
Chairperson

RE: Budget and Finance Committee  
COMMITTEE REPORT

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Pursuant to Board Rule 4.20, as Chair of the Budget and Finance Committee, I have deemed the following matter is of an urgent nature and request it be considered by the full Board on Tuesday, July 21, 2020, as a Committee Report:

**File No. 200648 Initiative Ordinance - Business and Tax Regulations Code - Business Tax Changes**

Motion ordering submitted to the voters an Ordinance amending the Business and Tax Regulations Code to: 1) reduce the annual Business Registration Fee for businesses with \$1,000,000 or less in San Francisco gross receipts, 2) increase the small business exemption ceiling for the Gross Receipts Tax to \$1,500,000 and increase the annual Business Registration Fee on businesses benefiting from this increased exemption ceiling, 3) modify the Gross Receipts Tax rates, 4) repeal the Payroll Expense Tax, 5) increase the Gross Receipts Tax on certain taxpayers for ten years if a court strikes down the Homelessness Gross Receipts Tax Ordinance, 6) impose a new general tax on the gross receipts from the lease of certain commercial space for 10 years if a court strikes down the Early Care and Education Commercial Rents Tax Ordinance, and 7) make other changes to the City's business taxes; and to increase the City's appropriations limit by the total revenues collected under Articles 12-A-1 and 36 of the Business and Tax Regulations Code for four years from November 3, 2020, at an election to be held on November 3, 2020.

This matter will be heard in the Budget and Finance Committee on Tuesday, July 21, 2020 at 11:00am.