

LEGISLATIVE DIGEST

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

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

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 remit the tax to the City. Revenue control equipment requirements apply to all parking stations.

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. The exemption expired on December 31, 2025.

Amendments to Current Law

This ordinance will reenact the expired exemption, through 2035. This Ordinance will be retroactive to January 1, 2026.