

BOARD of SUPERVISORS



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## MEMORANDUM

TO: All City Departments via Tom Paulino, Mayor's Office  
Jose Cisneros, Treasurer, Office of the Treasure & Tax Collector

FROM: Victor Young, Assistant Clerk *Victor Young*

DATE: October 3, 2024

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Rules Committee received the following proposed Ordinance:

File No. 240926

Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024, election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.

If you have comments or reports to be included with the file, please forward them to Victor Young at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [victor.young@sfgov.org](mailto:victor.young@sfgov.org).

c: Amanda Kahn Fried, Office of the Treasurer & Tax Collector  
Andres Power, Mayor's Office

[Various Codes - Fee Elimination and Administrative Provisions]

**Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024, election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.**

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
**Additions to Codes** are in *single-underline italics Times New Roman font*.  
**Deletions to Codes** are in *~~strikethrough italics Times New Roman font~~*.  
**Board amendment additions** are in double-underlined Arial font.  
**Board amendment deletions** are in ~~strikethrough Arial font~~.  
**Asterisks (\* \* \* \*)** indicate the omission of unchanged Code subsections or parts of tables.

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

1           Section 1. Article 2 of the Business and Tax Regulations Code is hereby amended by  
2   revising Sections 143, 223, 237, 244, 248, 249.1, 249.11, 249.14, and 249.25, to read as  
3   follows:

4   **SEC. 143. THEATERS.**

5           (a) For license periods beginning on or before March 31, 2026, eEvery person, firm, or  
6   corporation maintaining, conducting, or operating a theater, motion picture theater, or other  
7   place of amusement, excepting places of amusement licensed under Section 110 and 159 of  
8   this Article 2 and except a circus or show, exhibition, or performance given under canvas or  
9   cloth covering or enclosure, shall pay a license fee according to the seating capacity of such  
10   theater or other place of amusement, entertainment, or exhibition, as follows:

11                   (1) Those seating 1,999 persons or more shall pay a license fee, if issued for  
12   one year, \$870 per annum; if for three months, \$240 per quarter; if for one month, \$140 per  
13   month; if for one day, \$88 per day;

14                   (2) Those seating not to exceed 1,999 persons and more than 500 persons,  
15   and free theaters, without reference to their seating capacity shall pay a license fee for one  
16   year of \$870; for three months, \$140; for one month, \$105; for one day, \$88;

17                   (3) All theaters with a seating capacity of less than 500 persons shall pay a  
18   license fee of \$390 per annum.

19           One seat is 22 inches.

20           No license shall be required for exhibitions or entertainments given for the benefit of  
21   churches, schools, or other charitable entertainments by an amateur dramatic association or  
22   literary society.

23           (b) For license periods beginning on or after April 1, 2026, the fees in this Section 143 shall be  
24   \$0.

1     **SEC. 223. USE OF OPEN FLAMES AND CANDLES.**

2             *For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or*  
3     corporation using an open flame or candles that require a permit from the Fire Department  
4     shall pay an annual license fee of \$359. *For license periods beginning on or after April 1, 2026,*  
5     *the annual license fee shall be \$0.*  
6

7     **SEC. 237. PLACES OF PUBLIC ASSEMBLY AND OPEN-AIR ASSEMBLY.**

8             *For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or*  
9     corporation engaged in the business of maintaining, operating, or using a building, stadium, or  
10    structure as a place of public assembly or an open-air assembly that requires a permit from  
11    the Fire Department, and where a license is not required elsewhere in the Municipal Code,  
12    shall pay an annual license fee of \$589 per year. *~~This~~ The license fee for the Fire Department*  
13    ~~permit~~ shall be paid annually on or before March 31, in accordance with the provisions of  
14    Section 76.1 of the Business and Tax Regulations Code. *For license periods beginning on or*  
15    *after April 1, 2026, the annual license fee shall be \$0.*  
16

17    **SEC. 244. APPLICATION OF FLAMMABLE FINISHES; AND USE AND OPERATION OF**  
18    **INDUSTRIAL BAKING AND DRYING OVENS.**

19             *For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or*  
20    corporation engaged in the business of applying flammable finishes, including floor finishes,  
21    that requires a permit from the Fire Department; or using or operating an industrial baking and  
22    drying oven that requires a permit from the Fire Department, shall pay an annual license fee  
23    of \$359. *~~This~~ The license fee for the Fire Department permit* shall be paid annually on or before  
24    March 31, in accordance with the provisions of Section 76.1 of the Business and Tax  
25

Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fee shall be \$0.

**SEC. 248. FOOD PRODUCT AND MARKETING ESTABLISHMENTS.**

(a) The following fee for licenses is established for persons, firms, or corporations engaged in the conduct or operation of the handling, manufacture, or sale of foodstuffs, annually payable in advance to the Tax Collector.

<b>Class</b>	<b>Fee</b>
<b>Class A.</b> Food product and marketing establishments without food preparation with a total square footage of:	
Class A-1. Less than 5,001 square feet	\$647
Class A-2. 5,001 square feet to 10,000 square feet	\$847
Class A-3. 10,001 square feet to 20,000 square feet	\$1,054
Class A-4. Greater than 20,000 square feet	\$1,277
<b>Class B.</b> Food product and marketing establishments with food preparation with a total square footage of:	
Class B-1. Less than 5,001 square feet	\$693
Class B-2. 5,001 square feet to 10,000 square feet	\$898
Class B-3. 10,001 square feet to 20,000 square feet	\$1,091
Class B-4. Greater than 20,000 square feet ("Supermarket") with:	
1 Food Preparation Station	\$1,235
2 to 3 Food Preparation Stations	\$1,390
4 or more Food Preparation Stations	\$1,544
<b>Class C.</b> Retail bakeries	
Without food preparation	\$753

With food preparation	\$1,290
* * * *	* * * *

(b) The license fees set forth above shall be paid annually on or before March 31, in accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.

(c) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

(1) Class A-1: Food product and marketing establishments without food preparation with a total square footage less than 5,001 square feet.

(2) Class B-1: Food product and marketing establishments with food preparation with a total square footage less than 5,001 square feet.

(3) Class C: Retail bakeries without food preparation.

(4) Class C: Retail bakeries with food preparation.

## SEC. 249.1. FOOD PREPARATION AND SERVICE ESTABLISHMENTS.

Every person, firm, or corporation engaged in the business of operating food preparation and service establishments, as defined in Section 451 of the Health Code, that require permits from the Department of Public Health shall pay an annual license fee to the Tax Collector as follows:

(a)

Class	Fee
<b>Class A.</b> Food preparation and service establishments with a total square footage of:	
Less than 1,000 square feet	\$879
1,000 square feet to 2,000 square feet:	\$1,158

1	Greater than 2,000 square feet	\$1,326
2	<b>Class B. Bar or tavern</b>	
3	Without food preparation	\$750
4	With food preparation	\$950
5	<b>Class C. Take-out establishment</b>	\$1,051
6	<b>Class D. Fast food establishment</b>	\$1,189
7	<b>Class E. Catering facility</b>	<del>\$1,025</del>
8	Catering facility – No Cooking	\$618
9	Catering facility – Cooking	\$1,054
10	* * * *	* * * *
11	<b>Class H. Mobile Food Facilities</b>	
12	Class H-1. Mobile Food Facility 1	\$195
13	Class H-2. Mobile Food Facility 2	\$292
14	Class H-3. Mobile Food Facility 3	\$195
15	Class H-4. Mobile Food Facility 4	\$778
16	Class H-5. Mobile Food Facility 5	\$778
17	* * * *	* * * *
18	<b>Class P. Caterer</b>	\$376
19	* * * *	* * * *

20                   The license fees set forth above shall be paid annually on or before March 31, in  
21 accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.  
22

1 Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual  
2 license fee for the following licenses shall be \$0:

3 (1) Class A: Food preparation and service establishments with a total square footage  
4 less than 1,000 square feet.

5 (2) Class A: Food preparation and service establishments with a total square footage  
6 1,000 square feet to 2,000 square feet.

7 (3) Class A: Food preparation and service establishments with a total square footage  
8 greater than 2,000 square feet.

9 (4) Class B: Bar or tavern without food preparation.

10 (5) Class B: Bar or tavern with food preparation.

11 (6) Class C: Take-out establishment.

12 (7) Class D: Fast food establishment.

13 (8) Class E: Catering facility – No Cooking.

14 (9) Class E: Catering facility – Cooking.

15 (10) Class H: Mobile Food Facility 1.

16 (11) Class H: Mobile Food Facility 2.

17 (12) Class H: Mobile Food Facility 3.

18 (13) Class H: Mobile Food Facility 4.

19 (14) Class H: Mobile Food Facility 5.

20 (15) Class P: Caterer.

21 \* \* \* \*

22  
23 **SEC. 249.11. TEMPORARY AND ANNUAL PERMITS FOR SPECIAL EVENTS; FEES.**

24 (a) Temporary permits, effective for a period of one to 90 days, and annual permits will  
25 be granted by the Department of Public Health (“Department”) to operate establishments



1 under Section 248 – Food Product and Marketing Establishments and Section 249.1 – Food  
2 Preparation and Service Establishments.

3 (b) Business concerns whose regular sales activities concern products or commodities  
4 other than food, but sell or give away food periodically for sales promotion purposes shall  
5 obtain either a temporary or annual permit prescribed by this Section 249.11.

6 (c) Temporary Special Event permits will be granted by the Department to operate  
7 special events referred to in Section 451 and subsection 452(g) of the Health Code upon  
8 payment of fees listed as follows:

9 (1) Application fees, per event:

10 (A) Event sponsor: \$180;

11 (B) Food operator, where all food sold or distributed and the method of  
12 processing the food is considered to be low in potential hazard by the Department: \$50;

13 (C) Food operator, where any food sold or distributed or the method of  
14 processing the food is considered to be high in potential hazard by the Department: \$130.

15 (2) Permit fees, per location:

16 (A) \$74 for up to two days, and \$50 for each additional day, where all  
17 food sold or distributed and the method of processing the food is considered to be low in  
18 potential hazard by the Department;

19 (B) \$114 for up to two days, and \$50 for each additional day, where any  
20 food sold or distributed or the method of processing the food is considered to be high in  
21 potential hazard by the Department.

22 (d) Annual Special Event permits will be granted by the Department to operate at  
23 special events referred to in Section~~s~~ 451 and subsection 452(g) of the Health Code upon  
24 payment of the fees listed as follows:

25 (1) Application fees:

1 (A) Food operator, where all food sold or distributed and the method of  
2 processing the food is considered to be low in potential hazard by the Department: \$401;

3 (B) Food operator, where any food sold or distributed or the method of  
4 processing the food is considered to be high in potential hazard by the Department: \$401.

5 (2) Permit fees:

6 (A) Food operator, where all food sold or distributed and the method of  
7 processing the food is considered to be low in potential hazard by the Department: \$353;

8 (B) Food operator, where any food sold or distributed or the method of  
9 processing the food is considered to be high in potential hazard by the Department: \$588.

10 The annual fees set forth in this subsection (d) shall be paid annually on or before  
11 March 31, in accordance with Section 76.1 of the Business and Tax Regulations Code.

12 Notwithstanding the foregoing, for periods beginning on or after April 1, 2026, the Annual Special  
13 Event permit fees in subsection (d)(2) shall be \$0.

14 \* \* \* \*

15  
16 **SEC. 249.14. CERTIFIED TESTERS.**

17 Every person who is not a City employee and who is engaged in testing backflow  
18 prevention or cross-connection control devices for which a certificate is required from the  
19 Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said  
20 certificate, as follows:

21 (a) Initial application for certification: \$159.

22 (b) Training for certification: \$115.

23 (c) Examination for certification: \$78.

24 (d) Seals or tags: \$11 each.

25 (e) Annual license fee and recertification fee: \$84.

1       ~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are~~  
2 ~~nonrefundable.~~The annual fees imposed by this Section 249.14 shall be due and payable on March 31  
3 of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector  
4 under the Unified License Bill provisions of Section 76.1 of Article 2 of the Business and Tax  
5 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license and  
6 recertification fee in subsection (e) shall be \$0.

7  
8       **SEC. 249.25. BODY ART LICENSE FEES.**

9       (a) For license periods beginning before April 1, 2026, eEvery body art facility shall pay a  
10 license fee of \$1,372 per year, or for any portion of a year. Every person registered as a body  
11 art practitioner shall pay a license fee of \$100.~~00~~. The fees shall be due annually on March 31  
12 ~~of each year~~, pursuant to Section 76.1, Article 2 of the San Francisco Business and Tax  
13 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fees in  
14 this subsection shall be \$0.

15       (b) Beginning with ~~F~~fiscal Year 2014-2015, the fee set forth in this Section 249.25 may  
16 be adjusted each year, without further action by the Board of Supervisors, as set forth in this  
17 Section. Not later than April 1, the Director shall report to the Controller the revenues  
18 generated by the fee for the prior fiscal year and the prior fiscal year's costs of operation, as  
19 well as any other information that the Controller determines appropriate to the performance of  
20 the duties set forth in this Section. This subsection (b) shall only apply to fees for license periods  
21 beginning before April 1, 2026.

22       (c) Not later than May 15, the Controller shall determine whether the current fee has  
23 produced or is projected to produce revenues sufficient to support the costs of providing the  
24 services for which the fee is assessed and that the fee will not produce revenue which is  
25 significantly more than the costs of providing the services for which the fee is assessed. The

1 Controller shall, if necessary, adjust the fee upward or downward for the upcoming fiscal year  
2 as appropriate to ensure that the program recovers the costs of operation without producing  
3 revenue which is significantly more than such costs. The adjusted fee shall become operative  
4 on July 1. This subsection (c) shall only apply to fees for license periods beginning before April 1,  
5 2026.  
6

7 Section 2. The Administrative Code is hereby amended by revising Sections 1.13-5,  
8 94A.10, and 115.4 in Chapters 1, 94A, and 115, respectively, to read as follows:

9 **SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

10 (a) **Registration and Fee Requirement.** All weighing and measuring devices used  
11 for commercial purposes, as defined in California Business and Professions Code  
12 Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights  
13 and Measures (“County Sealer”). A registration may not be transferred between persons or  
14 locations. The fee charged by the County Sealer for such registration shall be used to offset  
15 the costs of inspecting and testing of said devices pursuant to California Business and  
16 Professions Code Section 12240 and to recover the cost of carrying out California Business  
17 and Professions Code Section 12211. The initial fee shall be due and payable immediately  
18 upon the commencement of the commercial use of the device. Thereafter, the fee shall be  
19 due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the  
20 Business and Tax Regulations Code for the upcoming registration term commencing April 1.  
21 ~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were~~  
22 ~~effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

23 (b) **Calculation of Fee.** The amount of the fee shall be set to recover the total costs of  
24 inspection and testing incurred by the County Sealer for each annual registration, but shall not  
25 exceed the maximum annual charges authorized under California Business and Professions

Code Section 12240. Each registration fee shall include a business location fee component; a device fee component; and a State of California administrative charge. The registration fee shall be according to the following schedule:

(1) Beginning January 1, 2013, and through and including annual registration years beginning on or before March 31, 2026~~thereafter~~, the registration fee shall be \$100 per business location, plus a device fee listed in subsections ~~(e)(1)(A)~~ through ~~(e)(1)(K)~~ below.

~~(e) Device Fees.~~

~~(1A)~~ For large capacity weighing devices, other than livestock, with capacities of 10,000 pounds or greater, the device fee shall not exceed \$250 per device;

~~(2B)~~ For smaller capacity weighing devices, other than livestock scales, with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$150 per device;

~~(3C)~~ For livestock scales with capacities of 10,000 pounds or greater, the device fee shall not exceed \$150 per device;

~~(4D)~~ For livestock scales with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$100 per device;

~~(5E)~~ For liquefied petroleum gas meters, truck mounted or stationary, the device fee shall not exceed \$185 per device.

~~(6F)~~ For wholesale and vehicle meters, the device fee shall not exceed \$75 per device;

~~(7G)~~ For computing scales, the device fee shall not exceed \$23 per device. For purposes of this subsection ~~(7G)~~, a computing scale shall be a weighing device with a capacity of less than 100 pounds that indicates the money value of any commodity weighed, at predetermined unit prices, throughout all or part of the weighing range of the scale. For the purposes of this subsection, the portion of the annual registration fee

1 consisting of the business location fee and the device fees authorized by this subsection shall  
2 not exceed the sum of \$1,000 for each business location.

3 (~~8H~~) For jewelry and prescription scales, the device fee shall not exceed  
4 \$80 per device. For purposes of this subsection (~~8H~~), a jewelry or prescription scale is a scale  
5 that meets the specifications, tolerances, and sensitivity established pursuant to California  
6 Business and Professions Code Section 12107.

7 (~~9I~~) For weighing devices, other than computing, jewelry, and  
8 prescription scales, as defined in subsections (~~7G~~) and (~~8H~~), with capacities of at least 100  
9 pounds, but less than 2,000 pounds, the device fee shall not exceed \$50 per device.

10 (~~10J~~) For vehicle odometers utilized to charge mileage usage fees in  
11 vehicle rental transactions or in computing other charges for service, including, but not limited  
12 to, ambulance, towing, or limousine services, the device fee shall not exceed \$60 per device.

13 (~~4i~~) This subsection (~~10J~~) does not apply to odometers in rental  
14 passenger vehicles, as defined by California Vehicle Code Section 465, that are subject to  
15 California Civil Code Sections 1939.01 et seq. If a person files a complaint with the County  
16 Sealer regarding the accuracy of a rental passenger vehicle odometer, the County Sealer may  
17 charge a fee to the operator of the vehicle rental business sufficient to recover, but not to  
18 exceed, the reasonable cost of testing the device in investigation of the complaint.

19 (~~Bi~~) For vehicle odometers utilized to charge mileage usage fees  
20 in vehicle rental transactions involving nonpassenger vehicles that are not subject to  
21 California Civil Code Sections 1939.01 et seq., the portion of the annual registration fee  
22 consisting of the business location fee and the device fee authorized under this subsection  
23 (~~10J~~) shall not exceed \$340 for each business location.

24 (~~HK~~) For all other commercial weighing or measuring devices not listed  
25 above in this subsection (b)(1), the device fee shall not exceed \$20 per device. For purposes of

1 this subsection (~~H~~K), the total annual registration fee shall not exceed the sum of \$1,000 for  
2 each business location.

3 (2) For annual registration years beginning on or after April 1, 2026, the registration  
4 fee shall be \$0 per business location, plus a device fee listed in subsections (2)(A) through (2)(K)  
5 below.

6 (A) For large capacity weighing devices, other than livestock, with capacities of  
7 10,000 pounds or greater, the device fee shall not exceed \$250 per device.

8 (B) For smaller capacity weighing devices, other than livestock scales, with  
9 capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$150  
10 per device.

11 (C) For livestock scales with capacities of 10,000 pounds or greater, the device  
12 fee shall not exceed \$150 per device.

13 (D) For livestock scales with capacities of at least 2,000 pounds but less than  
14 10,000 pounds, the device fee shall not exceed \$100 per device.

15 (E) For liquefied petroleum gas meters, truck mounted or stationary, the device  
16 fee shall not exceed \$185 per device.

17 (F) For wholesale and vehicle meters, the device fee shall not exceed \$75 per  
18 device.

19 (G) For computing scales, the device fee shall be \$0 per device. For purposes  
20 of this subsection (G), a computing scale shall be a weighing device with a capacity of less than 100  
21 pounds that indicates the money value of any commodity weighed, at predetermined unit prices,  
22 throughout all or part of the weighing range of the scale.

23 (H) For jewelry and prescription scales, the device fee shall not exceed \$80 per  
24 device. For purposes of this subsection (H), a jewelry or prescription scale is a scale that meets the  
25

1 specifications, tolerances, and sensitivity established pursuant to California Business and Professions  
2 Code Section 12107.

3 (I) For weighing devices, other than computing, jewelry, and prescription  
4 scales, as defined in subsections (2)(G) and (2)(H), with capacities of at least 100 pounds, but less than  
5 2,000 pounds, the device fee shall be \$0 per device.

6 (J) For vehicle odometers utilized to charge mileage usage fees in vehicle rental  
7 transactions or in computing other charges for service, including, but not limited to, ambulance,  
8 towing, or limousine services, the device fee shall not exceed \$60 per device.

9 (i) This subsection (J) does not apply to odometers in rental passenger  
10 vehicles, as defined by California Vehicle Code Section 465, that are subject to California Civil Code  
11 Sections 1939.01 et seq. If a person files a complaint with the County Sealer regarding the accuracy of  
12 a rental passenger vehicle odometer, the County Sealer may charge a fee to the operator of the vehicle  
13 rental business sufficient to recover, but not to exceed, the reasonable cost of testing the device in  
14 investigation of the complaint.

15 (ii) For vehicle odometers utilized to charge mileage usage fees in  
16 vehicle rental transactions involving nonpassenger vehicles that are not subject to California Civil  
17 Code Sections 1939.01 et seq., the portion of the annual registration fee consisting of the business  
18 location fee and the device fee authorized under this subsection (J) shall not exceed \$340 for each  
19 business location.

20 (K) For all other commercial weighing or measuring devices not listed above in  
21 this subsection (b)(2), the device fee shall be \$0 per device.

22 **(c~~d~~) Business Locations.** For purposes of this Section 1.13-5, a single business  
23 location is defined as:

24 (1) each vehicle, except for those vehicles that are employed in vehicle rental  
25 transactions containing one or more commercial devices; or,



1 (2) (A) for vehicles that are employed in vehicle rental transactions that are  
2 not subject to California Civil Code Sections 1939.01 et seq., each business location at which  
3 vehicles are stored or maintained by a vehicle rental company for the purposes of renting  
4 vehicles to customers.

5 (B) A facility that meets all of the following criteria shall not be considered  
6 a business location for the purposes of this subsection (~~c~~)(2):

7 (i) The facility is not wholly, or in any part, owned, leased, or  
8 operated by the vehicle rental company.

9 (ii) The facility is not operated or staffed by an employee of the  
10 vehicle rental company.

11 (iii) The facility stores or maintains, on a temporary basis, vehicles  
12 at the location for customer convenience.

13 If a person files a complaint with the County Sealer regarding the accuracy of an  
14 odometer in a vehicle found or located at a facility described in this subsection (~~c~~)(2)(B), the  
15 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to  
16 recover, but not to exceed the reasonable cost of testing the device in investigation of the  
17 complaint; or,

18 (3) each business location that uses different categories or types of commercial  
19 devices that require the use of specialized testing equipment and that necessitates not more  
20 than one inspection trip by a ~~Weights and Measures~~ ~~weights and Measures~~ official.

21 (~~de~~) **Utility Meters.** For marinas, mobile home parks, recreational vehicle parks, and  
22 apartment complexes, where the owner of the marina, park, or complex owns and is  
23 responsible for the utility meters, the device fee shall not exceed the following:

24 (1) For water submeters, \$2 per device per space or apartment.

25 (2) For electric submeters, \$3 per device per space or apartment.

1 (3) For vapor submeters, \$4 per device per space or apartment.

2 Marinas, mobile home parks, recreational vehicle parks, and apartment complexes, for  
3 which the above fees are assessed, shall be inspected and tested as frequently as required  
4 by California Code of Regulations, title 4, Section 4070.

5 (~~ef~~) **State of California Fees.** In addition to the fees set forth above, the California  
6 Code of Regulations, title 4, Section 4075, requires each County Sealer to collect the fees  
7 therein, as amended from time to time, on behalf of the California Department of Food and  
8 Agriculture ("CDFA") for recovery of CDFA's administrative costs, and to remit these funds to  
9 CDFA.

10 (~~fg~~) **Rules and Regulations.** The County Sealer shall promulgate such rules and  
11 regulations as are reasonable and necessary to implement this Section 1.13-5.

12 (~~gh~~) **Penalties.** ~~The penalty for fees not paid within 30 days of billing shall be 100% of the~~  
13 ~~unpaid fees. The penalties in the foregoing sentence shall not be effective for fees in subsection (a) for~~  
14 ~~registrations effective on or after April 1, 2022. Rather, f~~E~~ees in subsection (a) for registrations~~  
15 ~~effective on or after April 1, 2022, shall be subject to the penalties under Section 76.1 of~~  
16 ~~Article 2 of the Business and Tax Regulations Code.~~

17 (~~hi~~) ~~**Temporary Waiver of Fees for Businesses with Taximeter Devices.**~~

18 (~~1~~) ~~The business location fee and device fee components of the annual~~  
19 ~~registration fees billed by the Tax Collector on or after January 1, 2019, through fees otherwise~~  
20 ~~due prior to March 31, 2025, shall be waived for each business with a taximeter device.~~

21 (~~2~~) ~~This subsection (i) shall be retroactive to January 1, 2019.~~

22 (~~3~~) ~~This subsection (i) shall expire by operation of law on March 31, 2025. After that~~  
23 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

24 (~~j~~) ~~**Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties**~~  
25 ~~**Paid to the City.**~~

1 ~~(1) If a business with a taximeter device pays or has paid to the City any fee waived~~  
2 ~~under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount~~  
3 ~~of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that~~  
4 ~~business. Any refund requested under this subsection (j) must be filed in writing with the Department~~  
5 ~~of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2) November 1,~~  
6 ~~2022.~~

7 ~~(2) This subsection (j) shall expire by operation of law on March 31, 2025. After that~~  
8 ~~date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

## 10 **SEC. 94A.10. FEES.**

11 (a) **Shared Space Permit and License Fees.** Pursuant to Ssubsection 94A.5(c)(1), a  
12 Shared Space Permit substitutes for a permit that would otherwise be required by the  
13 Municipal Code. Notwithstanding any other provision of the Municipal Code including Public  
14 Works Code Section 2.1.3, the permit and license fees may be adjusted each year, without  
15 further action by the Board of Supervisors, only to reflect changes in the relevant Consumer  
16 Price Index, as determined by the Controller.

17 (1) Public Works shall assess Sidewalk Shared Spaces permit and license fees  
18 using the fees authorized in Article 2.1 of the Public Works Code. The fees to be imposed  
19 shall be based on the proposed scope of the Sidewalk Shared Spaces Permit (e.g. sidewalk  
20 tables and chairs, or other appropriate permit types).

21 (2) The permit and license fee amounts for Curbside Shared Space Permits are  
22 set forth in Public Works Code Ssubsection 2.1.1(s) and shall be collected by the Tax Collector  
23 and due and payable as follows:

24 (A) The permit fees for Curbside Shared Spaces shall be due and  
25 payable upon the Tax Collector's issuance of the bill following permit approval, and the annual

1 license fees shall be due and payable annually on March 31, in accordance with Article 2,  
2 Section 76.1 of the Business and Tax Regulations Code, with the initial license fee, prorated  
3 as described in §subsection 76.1(a) or subsection 76.1-1(a) as applicable, being due and payable  
4 upon the Tax Collector's issuance of the bill for that fee following permit approval.

5 (B) (i) The permit and license fees for Curbside Shared Spaces shall  
6 be reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of  
7 the Business and Tax Regulations Code if the person or combined group's gross receipts  
8 within the City as determined under Article 12-A-1 reflected on the person or combined  
9 group's most recently filed gross receipts tax return, business registration renewal, or initial  
10 business registration application did not exceed \$2,500,000, adjusted annually in accordance  
11 with the increase in the Consumer Price Index: All Urban Consumers for the San  
12 Francisco/Oakland/San Jose Area for All Items as reported by the United States Bureau of  
13 Labor Statistics, or any successor to that index, as of December 31 of the preceding year,  
14 beginning with December 31, 2023. If no San Francisco gross receipts were reflected on a  
15 person or combined group's gross receipts tax return, business registration renewal, or initial  
16 business registration application, such person or combined group will be treated as having \$0  
17 San Francisco gross receipts for purposes of this subsection (a)(2)(B)(i). This  
18 subsection (a)(2)(B)(i) shall apply to permits issued before April 1, 2026 and to license periods  
19 beginning before April 1, 2026.

20 (ii) The permit and license fees for Curbside Shared Spaces shall be  
21 reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of the Business  
22 and Tax Regulations Code if the person or combined group's gross receipts within the City as  
23 determined under Article 12-A-1 reflected on the person or combined group's most recently filed gross  
24 receipts tax return, business registration renewal, or initial business registration application did not  
25 exceed \$5,000,000, adjusted annually in accordance with the increase in the Consumer Price Index: All

1 Urban Consumers for the San Francisco/Oakland/Hayward Area for All Items as reported by the  
2 United States Bureau of Labor Statistics, or any successor to that index, as of December 31 of the  
3 calendar year two years prior to the tax year, beginning with tax year 2026, and rounded to the nearest  
4 \$10,000. If no San Francisco gross receipts were reflected on a person or combined group's gross  
5 receipts tax return, business registration renewal, or initial business registration application, such  
6 person or combined group will be treated as having \$0 San Francisco gross receipts for purposes of  
7 this subsection (a)(2)(B)(ii). This subsection (a)(2)(B)(ii) shall apply to permits issued on or after  
8 April 1, 2026 and to license periods beginning on or after April 1, 2026.

9 (C) If a Permittee does not pay the permit fee within 30 days after it  
10 becomes due and payable, the Tax Collector shall add 10% to the amount of the permit fee as  
11 a penalty for nonpayment. If the permittee does not pay the fee within 60 days after it  
12 becomes due and payable, the Tax Collector shall add 15% to the amount of the permit fee as  
13 a penalty for nonpayment. If the permittee does not pay the fee within 90 days after it  
14 becomes due and payable, the Tax Collector shall add 25% to the amount of the permit fee as  
15 a penalty for nonpayment. If the permittee has failed for a period of six months or more to pay  
16 a permit fee, the Tax Collector shall impose an additional penalty of 25% on the amount of the  
17 delinquent permit fee, and shall refer the delinquent permittee to the Department of Public  
18 Works for administrative action on the permit. These penalties are mandatory and City  
19 officers and employees may not waive them in whole or in part. For license periods beginning  
20 before April 1, 2026, licensees shall be subject to penalties for delinquent payment of license  
21 fees as provided in Article 2, Section 76.1 of the Business and Tax Regulations Code. For  
22 license periods beginning on or after April 1, 2026, licensees shall be subject to penalties and interest  
23 for delinquent payment of license fees as provided in Article 2, Section 76.1-1 of the Business and Tax  
24 Regulations Code.

(3) The fees for Roadway Shared Space Permits shall be authorized by the Transportation Code.

(b) **Increased Renewal Fees Based On Additional Enforcement Activities.** When there have been three or more verified complaints in the prior year regarding the Permittee's compliance with the terms of the permit, the Core City Agency that issued the permit is authorized to develop and charge an additional fee to any Permittee seeking renewal of their permit. The fee shall be based on the additional time and materials spent by City staff in enforcing the terms of the permit.

#### **SEC. 115.4. ANNUAL REGISTRATION FEE.**

Each person registering a point of sale system for a business location in the City and County shall pay an annual registration fee. The Board of Supervisors must ~~approve~~<sup>ratify</sup> by resolution any changes to the registration fee schedule. For registration terms beginning on or before March 31, 2026, the annual registration fee shall be \$75 per business location, plus \$14 fee for each point of sale station, provided that the total. ~~The point of sale station fee shall not exceed \$773 per business location.~~ For registration terms beginning on or after April 1, 2026, the annual registration fee shall be \$0.

Section 3. Article 29 of the Health Code is hereby amended by revising Section 29.41, to read as follows:

#### **SEC. 29.41. MASSAGE ESTABLISHMENT, SOLE PRACTITIONER MASSAGE ESTABLISHMENT, AND OUTCALL MASSAGE SERVICE FEES; REINSPECTION FEES.**

\* \* \* \*

(b) **Sole Practitioner Massage Establishments.** The application fee for a Sole Practitioner Massage Establishment permit shall be \$497. *For license periods beginning before April 1, 2026, the annual license fee for a Sole Practitioner Massage Establishment shall be \$599. The annual license fee shall be due annually on March 31 of each year, pursuant to Section 76.1, Article 2 of the Business and Tax Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fee in this subsection (b) shall be \$0.*

\* \* \* \*

Section 4. Article 1 of the Police Code is hereby amended by revising Section 2.27, to read as follows:

**SEC. 2.27. SCHEDULE OF LICENSE FEES FOR PERMITS ISSUED BY THE POLICE DEPARTMENT OR ENTERTAINMENT COMMISSION.**

(a) The following license fees are payable to the Tax Collector for permits issued by the Police Department or Entertainment Commission and, when applicable, for their renewal, except as provided in Section 1060.1.1 of the Police Code, as may be amended from time to time:

Note: All license fees are at an annual rate unless otherwise indicated.

TYPE OF PERMIT	LICENSE FEE
* * * *	* * * *
Billiard Parlor	
First Table	268
Each Additional Table	14
Dance Hall Keeper	756
* * * *	* * * *
Extended Hours Permit	896
Fixed Place Outdoor Amplified Sound	345
* * * *	* * * *
Limited Live Performance	265

* * * *	* * * *
Mechanical Amusement Devices	
First Machine	508
Each Additional Machine	0
* * * *	* * * *
Place of Entertainment	863
* * * *	* * * *

(b) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

(1) Billiard Parlor—First Table.

(2) Billiard Parlor—Additional Table.

(3) Dance Hall Keeper.

(4) Extended Hours Permit.

(5) Fixed Place Outdoor Amplified Sound.

(6) Limited Live Performance.

(7) Mechanical Amusement Devices—First Machine.

(8) Mechanical Amusement Devices—Each Additional Machine.

(9) Place of Entertainment.

Section 5. Articles 2.1, 5.2, 5.3, and 5.8 of the Public Works Code are hereby amended by revising Sections 2.1.1, 176.4, 183-3, and 184.83, respectively, to read as follows:

#### **SEC. 2.1.1. FEES.**

Notwithstanding the permit fee provisions listed elsewhere in this Code, the permit fee and assessment schedule for the permit categories and uses specifically listed below shall be:

\* \* \* \*



(b) Tables and Chairs Permit pursuant to Article 5.2 (Sections 176 et seq.):  
administrative fee of \$52 for permit renewal without prior Department enforcement action and  
\$104 for new permits or permit renewal resulting from prior Department enforcement action;  
and inspection fee of \$4.80 per square foot of occupancy for renewal permits without prior  
Departmental enforcement action, \$5.67 per square foot of occupancy for new permits, and  
\$6.77 per square foot of occupancy for permit renewal resulting from prior Departmental  
enforcement action, except that all fee(s) in this subsection (b) shall be \$0 for permits commencing on  
or after April 1, 2026;

(c) Display Merchandise Permit pursuant to Article 5.3 (Sections 183 et seq.): \$112.95  
administrative fee and inspection fee of \$7.34 per square foot of occupancy, except that the  
inspection fee in this subsection (c) shall be \$0 for permits commencing on or after April 1, 2026;

\* \* \* \*

#### **SEC. 176.4. ISSUANCE OF PERMIT; APPLICATION FOR VARIANCE.**

If after 10 calendar days following posting of the Notice of Intent to Place Café Tables  
and Chairs, the Department of Public Works has received no protest or opposition to the  
proposed café tables and chairs and the proposed design and location of the café tables and  
chairs, as described in the application, conforms to the guidelines set forth by the Director of  
Public Works, or if applicant receives a variance to the guidelines, the Director of Public  
Works shall issue a café tables and chairs permit to the applicant.

No permit issued under the provisions of this Section 176.4 shall become effective until  
the permit applicant has signed the permit and has delivered to the Department of Public  
Works proof of insurance to the limits required by Section 176.5 of this Article 5.2 and has  
paid a street/sidewalk occupancy fee which shall be calculated for permits commencing on or  
before March 31, 2026 by applying a rate of \$3 per seat per month, but which shall be no less

1 than \$100 annually nor shall said fee exceed a maximum of \$360 annually. For permits  
2 commencing on or after April 1, 2026, no street/sidewalk occupancy fee shall be due.

3 If the application submitted does not meet the guidelines established by the Director of  
4 Public Works for approved café tables and chairs, the applicant may apply for special review  
5 and approval of the proposed café tables and chairs permit. The Department of Public Works  
6 shall then submit the application to the Interdepartmental Staff Committee on Traffic and  
7 Transportation (ISCOTT) for special review.

8  
9 **SEC. 183-3. PERMIT: APPLICATION, PUBLIC HEARING, FEES, TERM, DISPLAY OF**  
10 **PERMIT.**

11 (a) No owner or operator of a business establishment shall occupy any portion of a  
12 public sidewalk with stands for the display of fruits and vegetables or nonfood merchandise  
13 without first obtaining a permit to do so in accordance with the provisions of Section 183-1 of  
14 this Article 5.3. The permit application shall be on a form provided by the Department of  
15 Public Works, which form shall include the following provision: "The applicant hereby affirms  
16 that the applicant is not prohibited by any lease or rental agreement from locating a display on  
17 the sidewalk adjacent to applicant's place of business." Each application for a permit or an  
18 amendment to a permit shall be signed under penalty of perjury and must be accompanied by  
19 a check or money order in the amount of \$100 payable to the Department of Public Works ~~of~~  
20 ~~the City and County of San Francisco~~. In addition, a permit fee of a minimum of \$4.80 for each  
21 square foot of sidewalk to be occupied by display stands authorized by the permit shall be  
22 collected from each applicant by the Department of Public Works at the time the permit is  
23 issued. For permits commencing on or after April 1, 2026, no per square foot permit fee under this  
24 Section 183-3 shall be due, but the \$100 application fee shall continue to apply.

25 \* \* \* \*

1     **SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

2           (a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall  
3     file an application with the Director upon a form provided by the Director and shall pay a filing  
4     fee of \$125.00, a notification fee of \$200.00, and an inspection fee of \$383.00 for a single  
5     Location for the Mobile Food Facility. Each additional Location shall require payment to the  
6     Department of a notification fee of \$200.00 per Location, an inspection fee of \$383.00 for the  
7     first additional Location and an inspection fee of \$191.50 per each additional Location.  
8     Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual  
9     approvals required by each department for a valid permit under this Article. The fees for the  
10    Department of Public Health are set forth in the Business and Taxation Regulations Code.

11           \* \* \* \*

12           **(d) Permit Renewal, Annual Renewal Fee, Permit Expiration.**

13           (1) The permit renewal date ("Renewal Date") shall be the date that the Director  
14     issues the decision to renew the permit or conditionally renew the permit, and shall be the  
15     same day of the year, selected by the Director, for all Mobile Food Facility permits.

16           (2) Every Mobile Food Facility permit is subject to an annual renewal filing fee  
17     of \$125 per permit. In addition, if during the course of the 12-month period preceding the  
18     Renewal Date the Department received one or more substantiated complaints against the  
19     permit Location(s) or filed one or more notices of violation against the permit, an additional  
20     processing fee of \$159.50 per permit shall apply. Inspection fees shall also apply as follows:  
21     \$576 each for the first two Locations for which substantiated complaints were received or  
22     notices of violation were filed and \$288 per each additional Location for which substantiated  
23     complaints were received or notices of violation were filed. Notwithstanding the foregoing, for  
24     fees due under this subsection (d)(2) on or after March 31, 2026, the amount of the fee shall be \$0.

1                   (3) Pursuant to Section 76.1 of Article 2 of the Business and Tax Regulations  
2 Code, the fees in subsection (d)(2), above, shall be due and payable annually on or before  
3 March 31, for the 12-month period commencing with the most recent Renewal Date prior to  
4 March 31. The March 31 due date shall apply to the most recent Renewal Date prior to  
5 March 31, 2022, and to all Renewal Dates thereafter. If a permittee ceases operating the  
6 Mobile Food Facility between the Renewal Date and the next March 31, such permittee shall  
7 still owe the fees due on that March 31 for the entire 12-month period commencing with the  
8 most recent Renewal Date prior to March 31, and shall not be entitled to any refund or  
9 proration. Separate annual fees shall be paid to the Department of Public Health and the Fire  
10 Marshal for the approvals required by each department for a valid renewal permit under this  
11 Article 5.8. The annual renewal fees for the Department of Public Health are set forth in the  
12 Business and Tax Regulations Code.

13                   (4) Any Mobile Food Facility permit that the Director renews is not operative  
14 unless and until the Mobile Food Facility Vendor has obtained an annual renewal of their  
15 Certificate of Sanitation from the Department of Public Health and approval from the Fire  
16 Marshal.

17                   ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~  
18 ~~to renew the permit or conditionally renew the permit.~~

19                   \* \* \* \*

20  
21                   Section 6. Article 2 of the Business and Tax Regulations Code is hereby amended by  
22 revising Sections 76.1 and 76.3, deleting Section 76.2, and adding Section 76.1-1, to read as  
23 follows:  
24  
25

1     **SEC. 76.1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY FOR**  
2     **NONPAYMENT, ANNUAL ADJUSTMENT.**

3           (a) Commencing March 31, 2012, the ~~following~~ Unified License Bill provisions in this  
4     Section 76.1 shall apply to licenses that are renewable annually and are due and payable in full  
5     to the Treasurer and Tax Collector on March 31 of each year for the upcoming license period  
6     beginning April 1 (or for the 12-month period commencing with the most recent Renewal Date prior to  
7     March 31 for fees under Public Works Code Section 184.83). The Tax Collector shall prorate fees  
8     for new licenses issued prior to March 31, or after March 31 to the end of the license period,  
9     on a monthly basis. Except as provided in subsection (d), the Tax Collector may not accept  
10    partial payments, and may not refund fees paid by a licensee; if the licensee ceases operating  
11    the business prior to the end of the license period.

12           \* \* \* \*

13           (f) This Section 76.1 shall apply only to license periods ending on or before March 31, 2026,  
14     except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for  
15     Renewal Dates for which fees are due prior to March 31, 2026.

16  
17     **SEC. 76.1-1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY AND**  
18     **INTEREST FOR NONPAYMENT, ANNUAL ADJUSTMENT.**

19           (a) The Unified License Bill provisions in this Section 76.1-1 shall apply to licenses that are  
20     renewable annually and are due and payable in full to the Treasurer and Tax Collector on March 31 of  
21     each year for the upcoming license period beginning on April 1 (or for the 12-month period  
22     commencing with the most recent Renewal Date prior to March 31 for fees under Public Works Code  
23     Section 184.83). The Tax Collector shall prorate fees for new licenses issued prior to March 31, or  
24     after March 31 to the end of the license period, on a monthly basis. The Tax Collector may not accept  
25

1 partial payments, and may not refund fees paid by a licensee if the licensee ceases operating the  
2 business prior to the end of the license period.

3 (b) Whenever a City ordinance imposes a license fee, it shall be unlawful to do or perform the  
4 act or to carry on the business, trade, profession, or calling for which City law requires the license  
5 without obtaining and maintaining the required license.

6 (c) All license fees are payable, when due, to the Office of the Treasurer and Tax Collector, and  
7 shall be delinquent if not paid when due. If the license fees are not paid when due, the license shall  
8 expire by operation of law and the licensee must obtain a new license and pay all applicable penalties  
9 and interest specified below and fees incurred under the previously expired license; provided, however,  
10 that the licensee shall not be subject to the penalties and interest unless the Tax Collector sent notice to  
11 the licensee prior to February 28 of the same year, informing the licensee that the permit is about to  
12 expire. The notice that the license is about to expire may be a part of the annual billing statement.

13 (d) Any licensee that fails to pay the fee but continues to operate the business, shall pay a  
14 penalty of 5% of the license fee, if the failure is for not more than one month after the license fee was  
15 due and unpaid, plus an additional 5% for each following month or fraction of a month during which  
16 such failure continues, up to 25% in the aggregate, until the date of payment. If the licensee has failed  
17 for a period of six months or more to pay a license fee, but has continued to operate the business, the  
18 Tax Collector shall refer the delinquent licensee to the department charged with administering the  
19 permit for administrative action on the permit. The penalties in this subsection (d) are in addition to  
20 any collection costs that the Tax Collector may collect from the delinquent licensee. The department  
21 charged with administering the license may waive these penalties in whole or in part if the licensee's  
22 failure to pay the fee is due to reasonable cause.

23 (e) Any licensee who fails to pay a license fee shall also pay interest on the unpaid fee at the  
24 rate of 1% per month, or fraction of a month, from the date the fee was due and unpaid through the  
25 date the licensee pays in full the delinquent fee, penalties, and interest. The department charged with

1 administering the license may waive this interest in whole or in part if the licensee's failure to pay the  
2 fee is due to reasonable cause.

3 (f) Each department shall maintain on its website an up-to-date schedule of all fees that it  
4 collects. The Municipal Code shall include an editor's statement informing the public that the fees  
5 administered pursuant to this Section 76.1-1 are subject to annual review and adjustment to reflect the  
6 City's cost increases or decreases, which may include adjustments based upon the Consumer Price  
7 Index that most accurately tracks increases and decreases in the City's cost for the function, service, or  
8 undertaking that the fee will pay for, and that each department maintains on its website an up-to-date  
9 list of the fees charged subject to adjustment. This subsection (f) is not intended to change the  
10 processes for adjustment of fees as provided in the Municipal Code.

11 (g) If any subsection, sentence, clause, phrase, or word of this Section 76.1-1, or any  
12 application thereof to any person or circumstance, is held to be invalid or unconstitutional by a  
13 decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining  
14 portions or applications of this Section. The Board of Supervisors hereby declares that it would have  
15 enacted this Section and each and every subsection, sentence, clause, phrase, and word not declared  
16 invalid or unconstitutional without regard to whether any other portion of this Section or application  
17 thereof would be subsequently declared invalid or unconstitutional.

18 (h) This Section 76.1-1 shall apply to license periods beginning on or after April 1, 2026,  
19 except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for  
20 Renewal Dates for which fees are due on or after March 31, 2026. All references in the Municipal  
21 Code to Section 76.1 shall be to Section 76.1-1 for license periods beginning on or after April 1, 2026  
22 (except that for fees under Public Works Code Section 184.83 references to Section 76.1 shall be to  
23 Section 76.1-1 for fees for Renewal Dates for which fees are due on or after March 31, 2026).

**~~SEC. 76.2. LICENSES PAYABLE IN ADVANCE ON DATES OTHER THAN MARCH 31,  
WHERE PAYABLE, PENALTY FOR NONPAYMENT, ANNUAL ADJUSTMENT.~~**

~~(a) Unless otherwise specifically provided, in all cases of annual licenses, collectible on the first day of January, April, July or October, fees for new licenses issued prior to or subsequent to said date shall be prorated to the end of the yearly period on a monthly basis.~~

~~In all cases of licenses on new business collectible at periods other than the months of October, January, April and July, or on March 31 pursuant to Section 76.1, the Tax Collector shall prorate on a monthly basis the amount or license fee for any given quarter.~~

~~(b) Whenever a license fee is imposed by ordinance it shall be unlawful to do or perform the act or to carry on the business, trade, profession or calling for which a license is required or to own, keep or use the article or thing, for the owning, keeping or using of which a license is required, unless such license be first procured.~~

~~All licenses are payable, when due, at the Office of the Treasurer and Tax Collector, in City Hall, and if not paid within 30 days after the same become due, the license shall expire by operation of law and the licensee must obtain a new license and pay all applicable penalties specified below and fees incurred under the previously expired license, provided, however, that the licensee shall not be subject to the penalties unless the Tax Collector sent notice to the licensee prior to February 28, of the same year, informing the licensee that the permit is about to expire. The notice that the license is about to expire may be a part of the annual billing statement.~~

~~If a licensee does not pay the fee within 30 days after it becomes due, but the licensee continues to operate the business, the Tax Collector shall add 10 percent to the amount of the license as a penalty for nonpayment. If the licensee does not pay the fee within 60 days after the same becomes due, but the licensee continues to operate the business, the Tax Collector shall add 15 percent to the amount of the license as a penalty for nonpayment. If the licensee does not pay the fee within 90 days after it becomes due, but the licensee continues to operate the business, the Tax Collector shall add 25 percent to the~~



1 ~~amount of the license, as a penalty for nonpayment. If the licensee has failed for a period of six months~~  
2 ~~or more to pay a license fee, but has continued to operate the business, the Tax Collector shall, impose~~  
3 ~~an additional penalty of 25 percent on the amount of the delinquent license fee, and shall refer the~~  
4 ~~delinquent licensee to the department charged with administering the permit for administrative action~~  
5 ~~on the permit. These penalties are mandatory and City officers and employees may not waive them in~~  
6 ~~whole or in part.~~

7 ~~Each department shall maintain on its website an up-to-date schedule of all fees that it collects.~~  
8 ~~The Municipal Code shall include an editor's statement informing the public that the fees administered~~  
9 ~~pursuant to this Section are subject to annual review and adjustment to reflect the City's cost increases~~  
10 ~~or decreases, which may include adjustments based upon the Consumer Price Index that most~~  
11 ~~accurately tracks increases and decreases in the City's cost for the function, service, or undertaking~~  
12 ~~that the fee will pay for, and that each department maintains on its website an up-to-date list of the fees~~  
13 ~~charged subject to adjustment.~~

### 14 15 **SEC. 76.3. WAIVER OF FIRST-YEAR PERMIT, LICENSE, AND BUSINESS** 16 **REGISTRATION FEES.**

17 (a) **Definitions.** Unless otherwise defined in this Section 76.3, the terms used in this  
18 Section shall have the meanings given to them in Article 6 of the Business and Tax  
19 Regulations Code, as amended from time to time. For purposes of this Section 76.3, the  
20 following definitions shall apply:

21 \* \* \* \*

22 "License Fees" means all license fees payable to the City, including but not limited to  
23 fees payable to the City under Sections 76.1 ~~and 76.2~~ of this Article 2, relating to the operation  
24 of a business at a location that is for Commercial Use, but not including fees for licenses  
25 under Chapter 94A of the Administrative Code, as may be amended from time to time.

1           \* \* \* \*

2  
3           Section 7. Article 12 of the Business and Tax Regulations Code is hereby amended by  
4 revising Section 853, to read as follows:

5       **SEC. 853. REGISTRATION CERTIFICATE – REQUIRED.**

6           (a) Except as provided in subsections (d) and (e), no person may engage in business  
7 within the City unless the person has obtained a current registration certificate pursuant to this  
8 Article 12. Every person engaging in business within the City shall conspicuously display a  
9 current registration certificate on the business premises, regardless of whether such person is  
10 subject to tax pursuant to the provisions of the Business and Tax Regulations Code.

11           \* \* \* \*

12           (e) The requirements to obtain a registration certificate and pay a fee under this  
13 Article 12 shall be suspended for any driver for a transportation network company and for any  
14 taxi driver ~~for registration years 2018-2019 through and including 2027-2028. Additionally, the~~  
15 ~~requirements to obtain a registration certificate and pay a fee under this Article 12 shall be suspended~~  
16 ~~for any driver for a transportation network company and for any taxi driver commencing business in~~  
17 ~~the City on or after January 1, 2018, for registration year 2017-2018.~~ The suspension~~s~~ in this  
18 subsection (e) ~~are further~~ is qualified and defined solely for purposes of this subsection (e) as  
19 follows:

20                   (1) The suspension~~s~~ applies~~y~~ only to drivers whose business activity in the City  
21 is limited to transportation network company driving and/or taxi driving.

22                   (2) “Transportation network company” has the same meaning as in  
23 Section 5431(c) of the California Public Utilities Code.

24                   (3) “Taxi” has the same meaning as in Section 1102 of Article 1100 of the  
25 Transportation Code.

1 (4) The Board of Supervisors may at any time, by ordinance, ~~extend or~~ terminate  
2 the suspensions without such termination constituting a tax increase under Article XIII C of the  
3 California Constitution.  
4

5 Section 8. Article 11 of the Health Code is hereby amended by revising Section 609, to  
6 read as follows:

7 **SEC. 609. VECTOR CONTROL AND HEALTHY HOUSING INSPECTION PROGRAM FEE.**

8 (a) **Payment of Fee.** Every owner of an apartment house or hotel, as these terms are  
9 defined by Section 401 of the San Francisco Building Code, shall pay an annual fee to the  
10 Department as required by this Section 609. This fee shall be known as the “Vector Control  
11 and Healthy Housing Inspection Program Fee.” The amount of the fee shall be determined by  
12 the number of rental units in the building. For purposes of this ~~S~~section, “rental unit” shall  
13 mean a dwelling unit, as that term is defined by Section 401 of the San Francisco Building  
14 Code, which is rented or offered for rental at any time during the year for which the fee is  
15 billed, whether rent is paid in money, goods, or services. An owner of a residential  
16 condominium located in a building with three or more rental units (including but not limited to  
17 condominiums) shall pay a fee proportional to that owner’s share of the rental units in the  
18 building.

19 (b) **Purpose of Fee.** The City may expend the proceeds of this fee only to defray the  
20 program and other costs of the vector control, lead hazards, asbestos hazards, and other  
21 inspections for health violations and the regulation of these buildings by the Department of  
22 Public Health pursuant to ~~Cal. Gov. Code Sec.~~ California Government Code Section 54988. The  
23 Director shall develop a program for regularly occurring inspections. In addition, the  
24 Department may make additional inspections to respond to complaints by occupants, or as  
25 otherwise appropriate.

1 (c) **Responsibility for Payment.** The owner is responsible for payment of the fee.  
2 The City may collect only one annual fee set forth in subsection (f) per apartment house or  
3 hotel, except that residential condominium owners shall pay their share of the fee as set forth  
4 in subsection (a). Where more than one person has an ownership interest in an apartment  
5 house or hotel, each owner is responsible for payment of the fee.

6 (d) **Late payment penalty.**

7 (1) If an owner does not pay the fee required by this Section 609 within 30 days  
8 of the due date, the owner shall pay a late payment penalty of \$10-00. If an owner does not  
9 pay the fee within 60 days of the due date, the owner shall pay an additional late payment  
10 penalty of \$20-00.

11 (2) In lieu of the penalties under subsection (d)(1), for Hotel Fees under subsection (f)  
12 that are due on or after March 31, 2026, the penalties and interest in Section 76.1-1 of the Business  
13 and Tax Regulations Code shall apply.

14 (e) **Collection of Fee.** In the event that the owner fails to pay any fee due under this  
15 Section 609, the City may collect the fee through the placement of a lien in the amount of the  
16 fee owed or delinquent, plus interest at the rate of 1.5%~~one and 1/2 percent~~ per month or for Hotel  
17 Fees due on or after March 31, 2026 interest under Section 76.1-1 of the Business and Tax Regulations  
18 Code on the outstanding balance and any late payment penalties, against the real property  
19 pursuant to the procedures set forth in California~~Cal.~~ Government Code Section~~See~~ 54988 and  
20 Chapter 10, Article XX of the ~~San Francisco~~ Administrative Code (beginning with Section  
21 10.230). In accordance with California Government Code Section 54988, all laws applicable  
22 to the levy, collection, and enforcement of ad valorem taxes shall be applicable to the  
23 proposed lien.

24 (f) **Fee Schedule.**

25 **Apartment Building Fees**

<b>Number of Rental Units In Apartment Building</b>	<b>Fee Per Building Per Annum</b>
3 units	\$25
4-6 units	\$31
7-10 units	\$42
11-15 units	\$50
16-20 units	\$70
21-30 units	\$82
Over 30 units	\$103

#### **Hotel Fees**

<b>Number of Rental Units of Hotel</b>	<b>Fee Per Building Per Annum</b>
Less than 20 units	\$151
20-29 units	\$177
30-39 units	\$218
40-49 units	\$269
50-59 units	\$353
60-99 units	\$407
100-149 units	\$439
150-175 units	\$494
More than 175 units	\$582

*(g) For Hotel Fees due on or after March 31, 2026, the Hotel Fees set forth in subsection (f) shall be due and payable on March 31 of each year for the upcoming year commencing April 1, and may be collected by the Tax Collector under the Unified License Bill provisions of Section 76.1-1 of Article 2 of the Business and Tax Regulations Code.*

1           Section 9. The Administrative Code is hereby amended by revising Section 1.13-5 in  
2 Chapter 1, to read as follows:

3 **SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

4           (a) **Registration and Fee Requirement.** All weighing and measuring devices used  
5 for commercial purposes, as defined in California Business and Professions Code  
6 Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights  
7 and Measures (“County Sealer”). A registration may not be transferred between persons or  
8 locations. The fee charged by the County Sealer for such registration shall be used to offset  
9 the costs of inspecting and testing of said devices pursuant to California Business and  
10 Professions Code Section 12240 and to recover the cost of carrying out California Business  
11 and Professions Code Section 12211. The initial fee shall be due and payable immediately  
12 upon the commencement of the commercial use of the device. Thereafter, the fee shall be  
13 due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the  
14 Business and Tax Regulations Code for the upcoming registration term commencing April 1.

15 ~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were~~  
16 ~~effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

17           \* \* \* \*

18           (d) **Business Locations.** For purposes of this Section 1.13-5, a single business  
19 location is defined as:

20                   (1) each vehicle, except for those vehicles that are employed in vehicle rental  
21 transactions containing one or more commercial devices; or,

22                   (2) (A) for vehicles that are employed in vehicle rental transactions that are  
23 not subject to California Civil Code Sections 1939.01 et seq., each business location at which  
24 vehicles are stored or maintained by a vehicle rental company for the purposes of renting  
25 vehicles to customers.

1 (B) A facility that meets all of the following criteria shall not be considered  
2 a business location for the purposes of this subsection (d)(2):

3 (i) The facility is not wholly, or in any part, owned, leased, or  
4 operated by the vehicle rental company.

5 (ii) The facility is not operated or staffed by an employee of the  
6 vehicle rental company.

7 (iii) The facility stores or maintains, on a temporary basis, vehicles  
8 at the location for customer convenience.

9 If a person files a complaint with the County Sealer regarding the accuracy of an  
10 odometer in a vehicle found or located at a facility described in this subsection (d)(2)(B), the  
11 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to  
12 recover, but not to exceed the reasonable cost of testing the device in investigation of the  
13 complaint; or,

14 (3) each business location that uses different categories or types of commercial  
15 devices that require the use of specialized testing equipment and that necessitates not more  
16 than one inspection trip by a ~~Weights and Measures~~ ~~weights and Measures~~ official.

17 \* \* \* \*

18 (i) **~~Temporary~~ Waiver of Fees for Businesses with Taximeter Devices.**

19 ~~(1)~~ The business location fee and device fee components of the annual  
20 registration fees billed by the Tax Collector on or after January 1, 2019, ~~through fees otherwise~~  
21 ~~due prior to March 31, 2025~~, shall be waived for each business with a taximeter device.

22 ~~(2) This subsection (i) shall be retroactive to January 1, 2019.~~

23 ~~(3) This subsection (i) shall expire by operation of law on March 31, 2025. After that~~  
24 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

~~(j) Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties  
Paid to the City.~~

~~(1) If a business with a taximeter device pays or has paid to the City any fee waived under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that business. Any refund requested under this subsection (j) must be filed in writing with the Department of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2) November 1, 2022.~~

~~(2) This subsection (j) shall expire by operation of law on March 31, 2025. After that date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

Section 10. Article 2 of the Business and Tax Regulations Code is hereby amended by revising Section 249.14, to read as follows:

**SEC. 249.14. CERTIFIED TESTERS.**

Every person who is not a City employee and who is engaged in testing backflow prevention or cross-connection control devices for which a certificate is required from the Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said certificate, as follows:

(a) Initial application for certification: \$159.

(b) Training for certification: \$115.

(c) Examination for certification: \$78.

(d) Seals or tags: \$11 each.

(e) Annual license fee and recertification fee: \$84.

~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are nonrefundable. The annual fees imposed by this Section 249.14 shall be due and payable on March 31~~



1 of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector  
2 under the Unified License Bill provisions of Section 76.1 or Section 76.1-1, as applicable, of Article 2  
3 of the Business and Tax Regulations Code.

4  
5 Section 11. Article 5.8 of the Public Works Code is hereby amended by revising  
6 Section 184.83, to read as follows:

7 **SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

8 (a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall  
9 file an application with the Director upon a form provided by the Director and shall pay a filing  
10 fee of \$125.~~00~~, a notification fee of \$200.~~00~~, and an inspection fee of \$383.~~00~~ for a single  
11 Location for the Mobile Food Facility. Each additional Location shall require payment to the  
12 Department of a notification fee of \$200.~~00~~ per Location, an inspection fee of \$383.~~00~~ for the  
13 first additional Location and an inspection fee of \$191.50 per each additional Location.  
14 Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual  
15 approvals required by each department for a valid permit under this Article. The fees for the  
16 Department of Public Health are set forth in the Business and Tax~~ation~~ Regulations Code.

17 \* \* \* \*

18 (d) **Permit Renewal, Annual Renewal Fee, Permit Expiration.**

19 (1) The permit renewal date ("Renewal Date") shall be the date that the Director  
20 issues the decision to renew the permit or conditionally renew the permit, and shall be the  
21 same day of the year, selected by the Director, for all Mobile Food Facility permits.

22 \* \* \* \*

1                   ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~  
2 ~~to renew the permit or conditionally renew the permit.~~

3                   \* \* \* \*

4  
5                   Section 12. Effective and Operative Dates.

6                   (a) Effective Date. This ordinance shall become effective 30 days after enactment.  
7                   Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance  
8                   unsigned or does not sign the ordinance within ten days of receiving it, or the Board of  
9                   Supervisors overrides the Mayor's veto of the ordinance.

10                  (b) Operative Dates.

11                  (1) If Proposition M is approved in the November 5, 2024 election, Sections 1,  
12                  2, 3, 4, and 5 of this ordinance shall become operative on the later of the first day of the  
13                  month following the effective date of this ordinance and the first day of the month following the  
14                  date the Board of Supervisors declares the November 5, 2024 election results. If Proposition  
15                  M is not approved in the November 5, 2024 election, Sections 1, 2, 3, 4, and 5 shall be void  
16                  and shall have no force or effect.

17                  (2) Sections 6, 7, and 8 of this ordinance shall become operative on the first day  
18                  of the month following the effective date of this ordinance regardless of whether Proposition M  
19                  is approved.

20                  (3) If Proposition M is not approved in the November 5, 2024 election,  
21                  Sections 9, 10, and 11 of this ordinance shall become operative on the later of the first day of  
22                  the month following the effective date of this ordinance and the first day of the month following  
23                  the date the Board of Supervisors certifies the November 5, 2024 election results. If  
24                  Proposition M is approved in the November 5, 2024 election, Sections 9, 10, and 11 shall be  
25                  void and shall have no force or effect.

Section 13. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, letters, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the "Note" that appears under the official title of the ordinance.

Section 14. Severability. If any section, subsection, sentence, clause, phrase, or word of this ordinance, or any application thereof to any person or circumstance, is held to be invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions or applications of this ordinance. The Board of Supervisors hereby declares that it would have passed this ordinance and each and every section, subsection, sentence, clause, phrase, and word not declared invalid or unconstitutional without regard to whether any other portion of this ordinance or application thereof would be subsequently declared invalid or unconstitutional.

APPROVED AS TO FORM:  
DAVID CHIU, City Attorney

By: /s/  
KERNE H. O. MATSUBARA  
Deputy City Attorney

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## **LEGISLATIVE DIGEST**

[Various Codes - Fee Elimination and Administrative Provisions]

**Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024, election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.**

### **Existing Law**

To operate in the City, businesses must obtain various permits and annual licenses from City departments. In addition to permit and application fees, they pay various annual license fees that generally are due and payable to the Tax Collector on March 31 of each year for the upcoming license period beginning April 1 and are delinquent if not paid within 30 days. The Tax Collector collects many of these fees on the unified license bill under Section 76.1 of Article 2 of the Business and Tax Regulations Code, which also imposes penalties of up to 50 percent for late payment of fees, without adding interest.

Persons pay permit and annual license fees for curbside shared spaces. Persons with annual gross receipts within the City that do not exceed \$2,500,000 are eligible for a 50% reduction of those fees. The City has temporarily waived business location and device fees for businesses with taximeter devices through fees otherwise due prior to March 31, 2025. The City also has temporarily suspended the registration certificate and registration fee requirements for drivers for a transportation network company and taxi drivers through and including the 2027-2028 registration year.

### **Amendments to Current Law**

If Proposition M on the November 5, 2024 ballot making changes to business taxes is approved, this ordinance generally would, in addition to some administrative changes, eliminate the following annual license fees otherwise due on or after March 31, 2026 for the upcoming license period beginning April 1, 2026, unless otherwise indicated:

License Fee
Food product and marketing establishments without food preparation, less than 5,001 sq. feet
Food product and marketing establishments with food preparation, less than 5,001 sq. feet
Retail bakeries without food preparation
Retail bakeries with food preparation
Food preparation and service establishments, less than 1,000 sq. feet
Food preparation and service establishments, 1,000 to 2,000 sq. feet
Food preparation and service establishments, greater than 2,000 sq. feet
Bar or tavern without food preparation
Bar or tavern with food preparation
Take-out establishment
Fast food establishment
Catering facility – no cooking
Catering facility – cooking
Mobile Food Facility 1
Mobile Food Facility 2
Mobile Food Facility 3
Mobile Food Facility 4
Mobile Food Facility 5
Caterer
Annual special event permit fees – low hazard
Annual special event permit fees – high hazard
Backflow prevention certified testers (annual license and recertification fees)
Body art license fees
Solo practitioner massage establishments
Point of sale location (registration fee)
Point of sale station (registration fee)
Weights and measures location (registration fee)
Weights and measures – computing scales (device fee)
Weights and measures – weighing devices, other than computing, jewelry, and prescription scales, with capacities of at least 100 pounds, but less than 2,000 pounds
Weights and measures – other weighing or measuring devices
Billiard parlor – first table
Billiard parlor – each additional table
Dance hall keeper
Extended hours
Fixed place outdoor amplified sound
Limited live performance
Mechanical amusement device – first machine
Mechanical amusement device – each additional machine
Place of entertainment

Places of public assembly and open-air assembly
Theaters
Flammable finishes; operation of industrial baking and drying ovens
Use of open flames and candles
Mobile food facility (annual renewal and inspection fees)
Tables and chairs
Merchandise display (per square foot permit and inspection fees)

If Proposition M is approved, this ordinance also would increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees commencing with permits issued, and license periods beginning, on or after April 1, 2026.

Irrespective of whether Proposition M passes, this ordinance would extend indefinitely both the waiver of business location and device fees for businesses with taximeter devices and the suspension of the registration certificate and registration fee requirements for taxi drivers and drivers for transportation network companies. And irrespective of whether Proposition M passes, this ordinance also would authorize the Tax Collector to collect certain additional license fees on the unified license bill, make license fees delinquent if not paid when they are due, cap penalties at 25%, add interest to delinquent license fees, and make other administrative changes.

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**From:** [Trejo, Sara \(MYR\)](#)  
**To:** [BOS Legislation, \(BOS\)](#)  
**Cc:** [Paulino, Tom \(MYR\)](#); [MATSUBARA, KERNE \(CAT\)](#); [Yan, Calvin \(BOS\)](#); [Ho, Calvin \(BOS\)](#); [Fried, Amanda \(TTX\)](#)  
**Subject:** Mayor -- Ordinance -- Fee Elimination and Administrative Provisions  
**Date:** Tuesday, September 24, 2024 2:49:47 PM  
**Attachments:** [DIG License Fee Elimination.docx](#)  
[ORD License Fee Elimination.docx](#)

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Hello Clerks,

Attached is an Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024 election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.

Please note, Supervisors Peskin and Mandelman are cosponsors of this item.

Best regards,

**Sara Trejo**

Legislative Aide

Office of the Mayor

City and County of San Francisco

**From:** [Carrillo, Lila \(BOS\)](#)  
**To:** [Lew, Lisa \(BOS\)](#)  
**Cc:** [BOS Legislation, \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [Safai, Ahsha \(BOS\)](#)  
**Subject:** Re: Co-Sponsor - Various Codes - Fee Elimination and Administrative Provisions  
**Date:** Thursday, September 26, 2024 11:45:54 AM  
**Attachments:** [image001.png](#)

---

Good morning Lisa and Alisa,

Confirming that Supervisor Safai wants to be added as cosponsor.

Thank you!

Lila

---

**From:** Lew, Lisa (BOS) <lisa.lew@sfgov.org>  
**Sent:** Thursday, September 26, 2024 11:43:41 AM  
**To:** Carrillo, Lila (BOS) <lila.carrillo@sfgov.org>  
**Cc:** BOS Legislation, (BOS) <bos.legislation@sfgov.org>; Somera, Alisa (BOS) <alisa.somera@sfgov.org>  
**Subject:** Co-Sponsor - Various Codes - Fee Elimination and Administrative Provisions

Hi Lila,

Please confirm that Supervisor Safai wants to be added on as a co-sponsor to an Ordinance [Various Codes - Fee Elimination and Administrative Provisions] that was introduced by Mayor Breed this week.

**Lisa Lew**

San Francisco Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102  
T 415-554-7718 | F 415-554-5163  
[lisa.lew@sfgov.org](mailto:lisa.lew@sfgov.org) | [www.sfbos.org](http://www.sfbos.org)

**(VIRTUAL APPOINTMENTS)** To schedule a “virtual” meeting with me (on Microsoft Teams), please ask and I can answer your questions in real time.



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**From:** [Matsubara, Kerne \(CAT\)](#)  
**To:** [BOS Legislation, \(BOS\)](#); [Trejo, Sara \(MYR\)](#)  
**Cc:** [Paulino, Tom \(MYR\)](#); [Yan, Calvin \(BOS\)](#); [Ho, Calvin \(BOS\)](#); [Fried, Amanda \(TTX\)](#); [BOS Legislation, \(BOS\)](#)  
**Subject:** RE: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions  
**Date:** Tuesday, September 24, 2024 4:11:59 PM  
**Attachments:** [image001.png](#)

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I confirm that the ordinance is approved as to form and the /s/ next to my name in the signature line has the same effect as my signature.

**Kerne H. O. Matsubara** (he/him)  
Deputy City Attorney  
Office of City Attorney David Chiu  
(415) 554-4631 Direct

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**From:** BOS Legislation, (BOS) <bos.legislation@sfgov.org>  
**Sent:** Tuesday, September 24, 2024 3:22 PM  
**To:** Trejo, Sara (MYR) <Sara.Trejo@sfgov.org>; Matsubara, Kerne (CAT) <Kerne.Matsubara@sfcityatty.org>  
**Cc:** Paulino, Tom (MYR) <tom.paulino@sfgov.org>; Yan, Calvin (BOS) <calvin.yan@sfgov.org>; Ho, Calvin (BOS) <calvin.ho@sfgov.org>; Fried, Amanda (TTX) <amanda.fried@sfgov.org>; BOS Legislation, (BOS) <bos.legislation@sfgov.org>  
**Subject:** RE: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

Hello,

We are seeking the approval of Deputy City Attorney Kerne Matsubara for use of his electronic signature and approval as to form. Kindly confirm that the attached ordinance is approved as to form, and the /s/ next to his name in the signature line of the ordinance has the same effect as his signature, by reply of this email.

Thank you.  
**Lisa Lew**  
San Francisco Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102  
T 415-554-7718 | F 415-554-5163  
[lisa.lew@sfgov.org](mailto:lisa.lew@sfgov.org) | [www.sfbos.org](http://www.sfbos.org)

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---

**From:** Trejo, Sara (MYR) <[Sara.Trejo@sfgov.org](mailto:Sara.Trejo@sfgov.org)>

**Sent:** Tuesday, September 24, 2024 2:50 PM

**To:** BOS Legislation, (BOS) <[bos.legislation@sfgov.org](mailto:bos.legislation@sfgov.org)>

**Cc:** Paulino, Tom (MYR) <[tom.paulino@sfgov.org](mailto:tom.paulino@sfgov.org)>; MATSUBARA, KERNE (CAT) <[Kerne.Matsubara@sfcityatty.org](mailto:Kerne.Matsubara@sfcityatty.org)>; Yan, Calvin (BOS) <[calvin.yan@sfgov.org](mailto:calvin.yan@sfgov.org)>; Ho, Calvin (BOS) <[calvin.ho@sfgov.org](mailto:calvin.ho@sfgov.org)>; Fried, Amanda (TTX) <[amanda.fried@sfgov.org](mailto:amanda.fried@sfgov.org)>

**Subject:** Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

Hello Clerks,

Attached is an Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024 election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.

Please note, Supervisors Peskin and Mandelman are cosponsors of this item.

Best regards,

**Sara Trejo**

Legislative Aide

Office of the Mayor

City and County of San Francisco

**From:** [Bell, Tita \(BOS\)](#)  
**To:** [Paulino, Tom \(MYR\)](#); [MATSUBARA, KERNE \(CAT\)](#); [BOS Legislation, \(BOS\)](#); [Trejo, Sara \(MYR\)](#)  
**Cc:** [Yan, Calvin \(BOS\)](#); [Ho, Calvin \(BOS\)](#); [Fried, Amanda \(TTX\)](#)  
**Subject:** Re: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions  
**Date:** Wednesday, September 25, 2024 1:56:02 PM  
**Attachments:** [image001.png](#)

---

Confirming Supervisor Engardio's co-sponsorship of this ordinance. Thank you.

**Tita Bell**

Chief of Staff  
Office of Supervisor Joel Engardio  
City Hall, Room 256  
415-554-7460

---

**From:** Paulino, Tom (MYR) <tom.paulino@sfgov.org>  
**Sent:** Wednesday, September 25, 2024 1:41 PM  
**To:** MATSUBARA, KERNE (CAT) <Kerne.Matsubara@sfcityatty.org>; BOS Legislation, (BOS) <bos.legislation@sfgov.org>; Trejo, Sara (MYR) <Sara.Trejo@sfgov.org>  
**Cc:** Yan, Calvin (BOS) <calvin.yan@sfgov.org>; Ho, Calvin (BOS) <calvin.ho@sfgov.org>; Fried, Amanda (TTX) <amanda.fried@sfgov.org>; BOS Legislation, (BOS) <bos.legislation@sfgov.org>; Bell, Tita (BOS) <Tita.Bell@sfgov.org>  
**Subject:** RE: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

Hello Clerks,

Adding Tita Bell from Sup. Engardio's office to confirm cosponsorship.

-Tom

---

**From:** Matsubara, Kerne (CAT) <Kerne.Matsubara@sfcityatty.org>  
**Sent:** Tuesday, September 24, 2024 4:03 PM  
**To:** BOS Legislation, (BOS) <bos.legislation@sfgov.org>; Trejo, Sara (MYR) <Sara.Trejo@sfgov.org>  
**Cc:** Paulino, Tom (MYR) <tom.paulino@sfgov.org>; Yan, Calvin (BOS) <calvin.yan@sfgov.org>; Ho, Calvin (BOS) <calvin.ho@sfgov.org>; Fried, Amanda (TTX) <amanda.fried@sfgov.org>; BOS Legislation, (BOS) <bos.legislation@sfgov.org>  
**Subject:** RE: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

I confirm that the ordinance is approved as to form and the /s/ next to my name in the signature line has the same effect as my signature.

**Kerne H. O. Matsubara** (he/him)  
Deputy City Attorney  
Office of City Attorney David Chiu  
(415) 554-4631 Direct

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---

**From:** BOS Legislation, (BOS) <[bos.legislation@sfgov.org](mailto:bos.legislation@sfgov.org)>

**Sent:** Tuesday, September 24, 2024 3:22 PM

**To:** Trejo, Sara (MYR) <[Sara.Trejo@sfgov.org](mailto:Sara.Trejo@sfgov.org)>; Matsubara, Kerne (CAT) <[Kerne.Matsubara@sfcityatty.org](mailto:Kerne.Matsubara@sfcityatty.org)>

**Cc:** Paulino, Tom (MYR) <[tom.paulino@sfgov.org](mailto:tom.paulino@sfgov.org)>; Yan, Calvin (BOS) <[calvin.yan@sfgov.org](mailto:calvin.yan@sfgov.org)>; Ho, Calvin (BOS) <[calvin.ho@sfgov.org](mailto:calvin.ho@sfgov.org)>; Fried, Amanda (TTX) <[amanda.fried@sfgov.org](mailto:amanda.fried@sfgov.org)>; BOS Legislation, (BOS) <[bos.legislation@sfgov.org](mailto:bos.legislation@sfgov.org)>

**Subject:** RE: Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

Hello,

We are seeking the approval of Deputy City Attorney Kerne Matsubara for use of his electronic signature and approval as to form. Kindly confirm that the attached ordinance is approved as to form, and the /s/ next to his name in the signature line of the ordinance has the same effect as his signature, by reply of this email.

Thank you.

**Lisa Lew**

San Francisco Board of Supervisors

1 Dr. Carlton B. Goodlett Place, Room 244

San Francisco, CA 94102

T 415-554-7718 | F 415-554-5163

[lisa.lew@sfgov.org](mailto:lisa.lew@sfgov.org) | [www.sfbos.org](http://www.sfbos.org)

**(VIRTUAL APPOINTMENTS)** To schedule a “virtual” meeting with me (on Microsoft Teams), please ask and I can answer your questions in real time.



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---

**From:** Trejo, Sara (MYR) <[Sara.Trejo@sfgov.org](mailto:Sara.Trejo@sfgov.org)>

**Sent:** Tuesday, September 24, 2024 2:50 PM

**To:** BOS Legislation, (BOS) <[bos.legislation@sfgov.org](mailto:bos.legislation@sfgov.org)>

**Cc:** Paulino, Tom (MYR) <[tom.paulino@sfgov.org](mailto:tom.paulino@sfgov.org)>; MATSUBARA, KERNE (CAT)

<[Kerne.Matsubara@sfcityatty.org](mailto:Kerne.Matsubara@sfcityatty.org)>; Yan, Calvin (BOS) <[calvin.yan@sfgov.org](mailto:calvin.yan@sfgov.org)>; Ho, Calvin (BOS) <[calvin.ho@sfgov.org](mailto:calvin.ho@sfgov.org)>; Fried, Amanda (TTX) <[amanda.fried@sfgov.org](mailto:amanda.fried@sfgov.org)>

**Subject:** Mayor -- Ordinance -- Fee Elimination and Administrative Provisions

Hello Clerks,

Attached is an Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024 election: 1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.

Please note, Supervisors Peskin and Mandelman are cosponsors of this item.

Best regards,

**Sara Trejo**

Legislative Aide

Office of the Mayor

City and County of San Francisco

[Various Codes - Fee Elimination and Administrative Provisions]

**Ordinance amending the Business and Tax Regulations Code, Administrative Code, Health Code, Police Code, and Public Works Code to make the following changes if the voters approve Proposition M in the November 5, 2024, election: -1) eliminate certain fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to \$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026; and to make the following additional changes regardless of whether the voters approve Proposition M: 3) extend indefinitely the waiver of business location and device fees for businesses with taximeter devices; 4) extend indefinitely the suspension of the registration certificate and fee requirements for taxi drivers and drivers for transportation network companies; 5) authorize the Tax Collector to collect certain additional license fees on the unified license bill; and 6) amend the delinquency date and penalty provisions and add interest provisions relating to license fees collected on the unified license bill.**

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.  
**Additions to Codes** are in *single-underline italics Times New Roman font*.  
**Deletions to Codes** are in *~~strikethrough italics Times New Roman font~~*.  
**Board amendment additions** are in double-underlined Arial font.  
**Board amendment deletions** are in ~~strikethrough Arial font~~.  
**Asterisks (\* \* \* \*)** indicate the omission of unchanged Code subsections or parts of tables.

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

1           Section 1. Article 2 of the Business and Tax Regulations Code is hereby amended by  
2   revising Sections 143, 223, 237, 244, 248, 249.1, 249.11, 249.14, and 249.25, to read as  
3   follows:

4   **SEC. 143. THEATERS.**

5           (a) For license periods beginning on or before March 31, 2026, eEvery person, firm, or  
6   corporation maintaining, conducting, or operating a theater, motion picture theater, or other  
7   place of amusement, excepting places of amusement licensed under Section 110 and 159 of  
8   this Article 2 and except a circus or show, exhibition, or performance given under canvas or  
9   cloth covering or enclosure, shall pay a license fee according to the seating capacity of such  
10  theater or other place of amusement, entertainment, or exhibition, as follows:

11                   (1) Those seating 1,999 persons or more shall pay a license fee, if issued for  
12   one year, \$870 per annum; if for three months, \$240 per quarter; if for one month, \$140 per  
13   month; if for one day, \$88 per day;

14                   (2) Those seating not to exceed 1,999 persons and more than 500 persons,  
15   and free theaters, without reference to their seating capacity shall pay a license fee for one  
16   year of \$870; for three months, \$140; for one month, \$105; for one day, \$88;

17                   (3) All theaters with a seating capacity of less than 500 persons shall pay a  
18   license fee of \$390 per annum.

19           One seat is 22 inches.

20           No license shall be required for exhibitions or entertainments given for the benefit of  
21   churches, schools, or other charitable entertainments by an amateur dramatic association or  
22   literary society.

23           (b) For license periods beginning on or after April 1, 2026, the fees in this Section 143 shall be  
24   \$0.

1     **SEC. 223. USE OF OPEN FLAMES AND CANDLES.**

2             For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or  
3     corporation using an open flame or candles that require a permit from the Fire Department  
4     shall pay an annual license fee of \$359. For license periods beginning on or after April 1, 2026,  
5     the annual license fee shall be \$0.  
6

7     **SEC. 237. PLACES OF PUBLIC ASSEMBLY AND OPEN-AIR ASSEMBLY.**

8             For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or  
9     corporation engaged in the business of maintaining, operating, or using a building, stadium, or  
10    structure as a place of public assembly or an open-air assembly that requires a permit from  
11    the Fire Department, and where a license is not required elsewhere in the Municipal Code,  
12    shall pay an annual license fee of \$589 per year. ~~This~~ The license fee for the Fire Department  
13    ~~permit~~ shall be paid annually on or before March 31, in accordance with the provisions of  
14    Section 76.1 of the Business and Tax Regulations Code. For license periods beginning on or  
15    after April 1, 2026, the annual license fee shall be \$0.  
16

17    **SEC. 244. APPLICATION OF FLAMMABLE FINISHES; AND USE AND OPERATION OF**  
18    **INDUSTRIAL BAKING AND DRYING OVENS.**

19            For license periods beginning on or before March 31, 2026, ~~e~~Every person, firm, or  
20    corporation engaged in the business of applying flammable finishes, including floor finishes,  
21    that requires a permit from the Fire Department; or using or operating an industrial baking and  
22    drying oven that requires a permit from the Fire Department, shall pay an annual license fee  
23    of \$359. ~~This~~ The license fee for the Fire Department permit shall be paid annually on or before  
24    March 31, in accordance with the provisions of Section 76.1 of the Business and Tax  
25



Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fee shall be \$0.

#### SEC. 248. FOOD PRODUCT AND MARKETING ESTABLISHMENTS.

(a) The following fee for licenses is established for persons, firms, or corporations engaged in the conduct or operation of the handling, manufacture, or sale of foodstuffs, annually payable in advance to the Tax Collector.

Class	Fee
<b>Class A.</b> Food product and marketing establishments without food preparation with a total square footage of:	
Class A-1. Less than 5,001 square feet	\$647
Class A-2. 5,001 square feet to 10,000 square feet	\$847
Class A-3. 10,001 square feet to 20,000 square feet	\$1,054
Class A-4. Greater than 20,000 square feet	\$1,277
<b>Class B.</b> Food product and marketing establishments with food preparation with a total square footage of:	
Class B-1. Less than 5,001 square feet	\$693
Class B-2. 5,001 square feet to 10,000 square feet	\$898
Class B-3. 10,001 square feet to 20,000 square feet	\$1,091
Class B-4. Greater than 20,000 square feet ("Supermarket") with:	
1 Food Preparation Station	\$1,235
2 to 3 Food Preparation Stations	\$1,390
4 or more Food Preparation Stations	\$1,544
<b>Class C.</b> Retail bakeries	
Without food preparation	\$753

With food preparation	\$1,290
* * * *	* * * *

(b) The license fees set forth above shall be paid annually on or before March 31, in accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.

(c) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

(1) Class A-1: Food product and marketing establishments without food preparation with a total square footage less than 5,001 square feet.

(2) Class B-1: Food product and marketing establishments with food preparation with a total square footage less than 5,001 square feet.

(3) Class C: Retail bakeries without food preparation.

(4) Class C: Retail bakeries with food preparation.

## SEC. 249.1. FOOD PREPARATION AND SERVICE ESTABLISHMENTS.

Every person, firm, or corporation engaged in the business of operating food preparation and service establishments, as defined in Section 451 of the Health Code, that require permits from the Department of Public Health shall pay an annual license fee to the Tax Collector as follows:

(a)

Class	Fee
<b>Class A.</b> Food preparation and service establishments with a total square footage of:	
Less than 1,000 square feet	\$879
1,000 square feet to 2,000 square feet:	\$1,158

1	Greater than 2,000 square feet	\$1,326
2	<b>Class B. Bar or tavern</b>	
3	Without food preparation	\$750
4	With food preparation	\$950
5	<b>Class C. Take-out establishment</b>	\$1,051
6	<b>Class D. Fast food establishment</b>	\$1,189
7	<b>Class E. Catering facility</b>	<del>\$1,025</del>
8	Catering facility – No Cooking	\$618
9	Catering facility – Cooking	\$1,054
10	* * * *	* * * *
11	<b>Class H. Mobile Food Facilities</b>	
12	Class H-1. Mobile Food Facility 1	\$195
13	Class H-2. Mobile Food Facility 2	\$292
14	Class H-3. Mobile Food Facility 3	\$195
15	Class H-4. Mobile Food Facility 4	\$778
16	Class H-5. Mobile Food Facility 5	\$778
17	* * * *	* * * *
18	<b>Class P. Caterer</b>	\$376
19	* * * *	* * * *

20                   The license fees set forth above shall be paid annually on or before March 31, in  
21 accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.  
22

Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

(1) Class A: Food preparation and service establishments with a total square footage less than 1,000 square feet.

(2) Class A: Food preparation and service establishments with a total square footage 1,000 square feet to 2,000 square feet.

(3) Class A: Food preparation and service establishments with a total square footage greater than 2,000 square feet.

(4) Class B: Bar or tavern without food preparation.

(5) Class B: Bar or tavern with food preparation.

(6) Class C: Take-out establishment.

(7) Class D: Fast food establishment.

(8) Class E: Catering facility – No Cooking.

(9) Class E: Catering facility – Cooking.

(10) Class H: Mobile Food Facility 1.

(11) Class H: Mobile Food Facility 2.

(12) Class H: Mobile Food Facility 3.

(13) Class H: Mobile Food Facility 4.

(14) Class H: Mobile Food Facility 5.

(15) Class P: Caterer.

\* \* \* \*

## **SEC. 249.11. TEMPORARY AND ANNUAL PERMITS FOR SPECIAL EVENTS; FEES.**

(a) Temporary permits, effective for a period of one to 90 days, and annual permits will be granted by the Department of Public Health (“Department”) to operate establishments

1 under Section 248 – Food Product and Marketing Establishments and Section 249.1 – Food  
2 Preparation and Service Establishments.

3 (b) Business concerns whose regular sales activities concern products or commodities  
4 other than food, but sell or give away food periodically for sales promotion purposes shall  
5 obtain either a temporary or annual permit prescribed by this Section 249.11.

6 (c) Temporary Special Event permits will be granted by the Department to operate  
7 special events referred to in Section 451 and subsection 452(g) of the Health Code upon  
8 payment of fees listed as follows:

9 (1) Application fees, per event:

10 (A) Event sponsor: \$180;

11 (B) Food operator, where all food sold or distributed and the method of  
12 processing the food is considered to be low in potential hazard by the Department: \$50;

13 (C) Food operator, where any food sold or distributed or the method of  
14 processing the food is considered to be high in potential hazard by the Department: \$130.

15 (2) Permit fees, per location:

16 (A) \$74 for up to two days, and \$50 for each additional day, where all  
17 food sold or distributed and the method of processing the food is considered to be low in  
18 potential hazard by the Department;

19 (B) \$114 for up to two days, and \$50 for each additional day, where any  
20 food sold or distributed or the method of processing the food is considered to be high in  
21 potential hazard by the Department.

22 (d) Annual Special Event permits will be granted by the Department to operate at  
23 special events referred to in Section~~s~~ 451 and subsection 452(g) of the Health Code upon  
24 payment of the fees listed as follows:

25 (1) Application fees:

1 (A) Food operator, where all food sold or distributed and the method of  
2 processing the food is considered to be low in potential hazard by the Department: \$401;

3 (B) Food operator, where any food sold or distributed or the method of  
4 processing the food is considered to be high in potential hazard by the Department: \$401.

5 (2) Permit fees:

6 (A) Food operator, where all food sold or distributed and the method of  
7 processing the food is considered to be low in potential hazard by the Department: \$353;

8 (B) Food operator, where any food sold or distributed or the method of  
9 processing the food is considered to be high in potential hazard by the Department: \$588.

10 The annual fees set forth in this subsection (d) shall be paid annually on or before  
11 March 31, in accordance with Section 76.1 of the Business and Tax Regulations Code.

12 Notwithstanding the foregoing, for periods beginning on or after April 1, 2026, the Annual Special  
13 Event permit fees in subsection (d)(2) shall be \$0.

14 \* \* \* \*

15  
16 **SEC. 249.14. CERTIFIED TESTERS.**

17 Every person who is not a City employee and who is engaged in testing backflow  
18 prevention or cross-connection control devices for which a certificate is required from the  
19 Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said  
20 certificate, as follows:

21 (a) Initial application for certification: \$159.

22 (b) Training for certification: \$115.

23 (c) Examination for certification: \$78.

24 (d) Seals or tags: \$11 each.

25 (e) Annual license fee and recertification fee: \$84.

1       ~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are~~  
2 ~~nonrefundable.~~The annual fees imposed by this Section 249.14 shall be due and payable on March 31  
3 of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector  
4 under the Unified License Bill provisions of Section 76.1 of Article 2 of the Business and Tax  
5 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license and  
6 recertification fee in subsection (e) shall be \$0.

## 8       **SEC. 249.25. BODY ART LICENSE FEES.**

9       (a) For license periods beginning before April 1, 2026, eEvery body art facility shall pay a  
10 license fee of \$1,372 per year, or for any portion of a year. Every person registered as a body  
11 art practitioner shall pay a license fee of \$100.~~00~~. The fees shall be due annually on March 31  
12 ~~of each year~~, pursuant to Section 76.1, Article 2 of the San Francisco Business and Tax  
13 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fees in  
14 this subsection shall be \$0.

15       (b) Beginning with ~~F~~fiscal Year 2014-2015, the fee set forth in this Section 249.25 may  
16 be adjusted each year, without further action by the Board of Supervisors, as set forth in this  
17 Section. Not later than April 1, the Director shall report to the Controller the revenues  
18 generated by the fee for the prior fiscal year and the prior fiscal year's costs of operation, as  
19 well as any other information that the Controller determines appropriate to the performance of  
20 the duties set forth in this Section. This subsection (b) shall only apply to fees for license periods  
21 beginning before April 1, 2026.

22       (c) Not later than May 15, the Controller shall determine whether the current fee has  
23 produced or is projected to produce revenues sufficient to support the costs of providing the  
24 services for which the fee is assessed and that the fee will not produce revenue which is  
25 significantly more than the costs of providing the services for which the fee is assessed. The

1 Controller shall, if necessary, adjust the fee upward or downward for the upcoming fiscal year  
2 as appropriate to ensure that the program recovers the costs of operation without producing  
3 revenue which is significantly more than such costs. The adjusted fee shall become operative  
4 on July 1. This subsection (c) shall only apply to fees for license periods beginning before April 1,  
5 2026.  
6

7 Section 2. The Administrative Code is hereby amended by revising Sections 1.13-5,  
8 94A.10, and 115.4 in Chapters 1, 94A, and 115, respectively, to read as follows:

9 **SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

10 (a) **Registration and Fee Requirement.** All weighing and measuring devices used  
11 for commercial purposes, as defined in California Business and Professions Code  
12 Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights  
13 and Measures (“County Sealer”). A registration may not be transferred between persons or  
14 locations. The fee charged by the County Sealer for such registration shall be used to offset  
15 the costs of inspecting and testing of said devices pursuant to California Business and  
16 Professions Code Section 12240 and to recover the cost of carrying out California Business  
17 and Professions Code Section 12211. The initial fee shall be due and payable immediately  
18 upon the commencement of the commercial use of the device. Thereafter, the fee shall be  
19 due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the  
20 Business and Tax Regulations Code for the upcoming registration term commencing April 1.  
21 ~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were~~  
22 ~~effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

23 (b) **Calculation of Fee.** The amount of the fee shall be set to recover the total costs of  
24 inspection and testing incurred by the County Sealer for each annual registration, but shall not  
25 exceed the maximum annual charges authorized under California Business and Professions



Code Section 12240. Each registration fee shall include a business location fee component; a device fee component; and a State of California administrative charge. The registration fee shall be according to the following schedule:

(1) Beginning January 1, 2013, and through and including annual registration years beginning on or before March 31, 2026~~thereafter~~, the registration fee shall be \$100 per business location, plus a device fee listed in subsections ~~(e)(1)(A)~~ through ~~(e)(1)(K)~~ below.

~~(e) Device Fees.~~

~~(1A)~~ For large capacity weighing devices, other than livestock, with capacities of 10,000 pounds or greater, the device fee shall not exceed \$250 per device;

~~(2B)~~ For smaller capacity weighing devices, other than livestock scales, with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$150 per device;

~~(3C)~~ For livestock scales with capacities of 10,000 pounds or greater, the device fee shall not exceed \$150 per device;

~~(4D)~~ For livestock scales with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$100 per device;

~~(5E)~~ For liquefied petroleum gas meters, truck mounted or stationary, the device fee shall not exceed \$185 per device.

~~(6F)~~ For wholesale and vehicle meters, the device fee shall not exceed \$75 per device;

~~(7G)~~ For computing scales, the device fee shall not exceed \$23 per device. For purposes of this subsection ~~(7G)~~, a computing scale shall be a weighing device with a capacity of less than 100 pounds that indicates the money value of any commodity weighed, at predetermined unit prices, throughout all or part of the weighing range of the scale. For the purposes of this subsection, the portion of the annual registration fee

1 consisting of the business location fee and the device fees authorized by this subsection shall  
2 not exceed the sum of \$1,000 for each business location.

3 (~~8H~~) For jewelry and prescription scales, the device fee shall not exceed  
4 \$80 per device. For purposes of this subsection (~~8H~~), a jewelry or prescription scale is a scale  
5 that meets the specifications, tolerances, and sensitivity established pursuant to California  
6 Business and Professions Code Section 12107.

7 (~~9I~~) For weighing devices, other than computing, jewelry, and  
8 prescription scales, as defined in subsections (~~7G~~) and (~~8H~~), with capacities of at least 100  
9 pounds, but less than 2,000 pounds, the device fee shall not exceed \$50 per device.

10 (~~10J~~) For vehicle odometers utilized to charge mileage usage fees in  
11 vehicle rental transactions or in computing other charges for service, including, but not limited  
12 to, ambulance, towing, or limousine services, the device fee shall not exceed \$60 per device.

13 (~~4i~~) This subsection (~~10J~~) does not apply to odometers in rental  
14 passenger vehicles, as defined by California Vehicle Code Section 465, that are subject to  
15 California Civil Code Sections 1939.01 et seq. If a person files a complaint with the County  
16 Sealer regarding the accuracy of a rental passenger vehicle odometer, the County Sealer may  
17 charge a fee to the operator of the vehicle rental business sufficient to recover, but not to  
18 exceed, the reasonable cost of testing the device in investigation of the complaint.

19 (~~Bi~~) For vehicle odometers utilized to charge mileage usage fees  
20 in vehicle rental transactions involving nonpassenger vehicles that are not subject to  
21 California Civil Code Sections 1939.01 et seq., the portion of the annual registration fee  
22 consisting of the business location fee and the device fee authorized under this subsection  
23 (~~10J~~) shall not exceed \$340 for each business location.

24 (~~11K~~) For all other commercial weighing or measuring devices not listed  
25 above in this subsection (b)(1), the device fee shall not exceed \$20 per device. For purposes of

1 this subsection (~~H~~K), the total annual registration fee shall not exceed the sum of \$1,000 for  
2 each business location.

3 (2) For annual registration years beginning on or after April 1, 2026, the registration  
4 fee shall be \$0 per business location, plus a device fee listed in subsections (2)(A) through (2)(K)  
5 below.

6 (A) For large capacity weighing devices, other than livestock, with capacities of  
7 10,000 pounds or greater, the device fee shall not exceed \$250 per device.

8 (B) For smaller capacity weighing devices, other than livestock scales, with  
9 capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$150  
10 per device.

11 (C) For livestock scales with capacities of 10,000 pounds or greater, the device  
12 fee shall not exceed \$150 per device.

13 (D) For livestock scales with capacities of at least 2,000 pounds but less than  
14 10,000 pounds, the device fee shall not exceed \$100 per device.

15 (E) For liquefied petroleum gas meters, truck mounted or stationary, the device  
16 fee shall not exceed \$185 per device.

17 (F) For wholesale and vehicle meters, the device fee shall not exceed \$75 per  
18 device.

19 (G) For computing scales, the device fee shall be \$0 per device. For purposes  
20 of this subsection (G), a computing scale shall be a weighing device with a capacity of less than 100  
21 pounds that indicates the money value of any commodity weighed, at predetermined unit prices,  
22 throughout all or part of the weighing range of the scale.

23 (H) For jewelry and prescription scales, the device fee shall not exceed \$80 per  
24 device. For purposes of this subsection (H), a jewelry or prescription scale is a scale that meets the  
25

1 specifications, tolerances, and sensitivity established pursuant to California Business and Professions  
2 Code Section 12107.

3 (I) For weighing devices, other than computing, jewelry, and prescription  
4 scales, as defined in subsections (2)(G) and (2)(H), with capacities of at least 100 pounds, but less than  
5 2,000 pounds, the device fee shall be \$0 per device.

6 (J) For vehicle odometers utilized to charge mileage usage fees in vehicle rental  
7 transactions or in computing other charges for service, including, but not limited to, ambulance,  
8 towing, or limousine services, the device fee shall not exceed \$60 per device.

9 (i) This subsection (J) does not apply to odometers in rental passenger  
10 vehicles, as defined by California Vehicle Code Section 465, that are subject to California Civil Code  
11 Sections 1939.01 et seq. If a person files a complaint with the County Sealer regarding the accuracy of  
12 a rental passenger vehicle odometer, the County Sealer may charge a fee to the operator of the vehicle  
13 rental business sufficient to recover, but not to exceed, the reasonable cost of testing the device in  
14 investigation of the complaint.

15 (ii) For vehicle odometers utilized to charge mileage usage fees in  
16 vehicle rental transactions involving nonpassenger vehicles that are not subject to California Civil  
17 Code Sections 1939.01 et seq., the portion of the annual registration fee consisting of the business  
18 location fee and the device fee authorized under this subsection (J) shall not exceed \$340 for each  
19 business location.

20 (K) For all other commercial weighing or measuring devices not listed above in  
21 this subsection (b)(2), the device fee shall be \$0 per device.

22 **(c~~d~~) Business Locations.** For purposes of this Section 1.13-5, a single business  
23 location is defined as:

24 (1) each vehicle, except for those vehicles that are employed in vehicle rental  
25 transactions containing one or more commercial devices; or,

1 (2) (A) for vehicles that are employed in vehicle rental transactions that are  
2 not subject to California Civil Code Sections 1939.01 et seq., each business location at which  
3 vehicles are stored or maintained by a vehicle rental company for the purposes of renting  
4 vehicles to customers.

5 (B) A facility that meets all of the following criteria shall not be considered  
6 a business location for the purposes of this subsection (~~c~~)(2):

7 (i) The facility is not wholly, or in any part, owned, leased, or  
8 operated by the vehicle rental company.

9 (ii) The facility is not operated or staffed by an employee of the  
10 vehicle rental company.

11 (iii) The facility stores or maintains, on a temporary basis, vehicles  
12 at the location for customer convenience.

13 If a person files a complaint with the County Sealer regarding the accuracy of an  
14 odometer in a vehicle found or located at a facility described in this subsection (~~c~~)(2)(B), the  
15 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to  
16 recover, but not to exceed the reasonable cost of testing the device in investigation of the  
17 complaint; or,

18 (3) each business location that uses different categories or types of commercial  
19 devices that require the use of specialized testing equipment and that necessitates not more  
20 than one inspection trip by a ~~Weights~~ and ~~Measures~~ official.

21 (~~de~~) **Utility Meters.** For marinas, mobile home parks, recreational vehicle parks, and  
22 apartment complexes, where the owner of the marina, park, or complex owns and is  
23 responsible for the utility meters, the device fee shall not exceed the following:

24 (1) For water submeters, \$2 per device per space or apartment.

25 (2) For electric submeters, \$3 per device per space or apartment.

1 (3) For vapor submeters, \$4 per device per space or apartment.

2 Marinas, mobile home parks, recreational vehicle parks, and apartment complexes, for  
3 which the above fees are assessed, shall be inspected and tested as frequently as required  
4 by California Code of Regulations, title 4, Section 4070.

5 (~~ef~~) **State of California Fees.** In addition to the fees set forth above, the California  
6 Code of Regulations, title 4, Section 4075, requires each County Sealer to collect the fees  
7 therein, as amended from time to time, on behalf of the California Department of Food and  
8 Agriculture ("CDFA") for recovery of CDFA's administrative costs, and to remit these funds to  
9 CDFA.

10 (~~fg~~) **Rules and Regulations.** The County Sealer shall promulgate such rules and  
11 regulations as are reasonable and necessary to implement this Section 1.13-5.

12 (~~gh~~) **Penalties.** ~~The penalty for fees not paid within 30 days of billing shall be 100% of the~~  
13 ~~unpaid fees. The penalties in the foregoing sentence shall not be effective for fees in subsection (a) for~~  
14 ~~registrations effective on or after April 1, 2022. Rather, f~~Ees in subsection (a) for registrations  
15 effective on or after April 1, 2022, shall be subject to the penalties under Section 76.1 of  
16 Article 2 of the Business and Tax Regulations Code.

17 (~~hi~~) ~~**Temporary Waiver of Fees for Businesses with Taximeter Devices.**~~

18 (~~1~~) ~~The business location fee and device fee components of the annual~~  
19 ~~registration fees billed by the Tax Collector on or after January 1, 2019, through fees otherwise~~  
20 ~~due prior to March 31, 2025, shall be waived for each business with a taximeter device.~~

21 (~~2~~) ~~This subsection (i) shall be retroactive to January 1, 2019.~~

22 (~~3~~) ~~This subsection (i) shall expire by operation of law on March 31, 2025. After that~~  
23 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

24 (~~j~~) ~~**Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties**~~  
25 ~~**Paid to the City.**~~

1 ~~(1) If a business with a taximeter device pays or has paid to the City any fee waived~~  
2 ~~under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount~~  
3 ~~of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that~~  
4 ~~business. Any refund requested under this subsection (j) must be filed in writing with the Department~~  
5 ~~of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2) November 1,~~  
6 ~~2022.~~

7 ~~(2) This subsection (j) shall expire by operation of law on March 31, 2025. After that~~  
8 ~~date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

## 10 **SEC. 94A.10. FEES.**

11 (a) **Shared Space Permit and License Fees.** Pursuant to Ssubsection 94A.5(c)(1), a  
12 Shared Space Permit substitutes for a permit that would otherwise be required by the  
13 Municipal Code. Notwithstanding any other provision of the Municipal Code including Public  
14 Works Code Section 2.1.3, the permit and license fees may be adjusted each year, without  
15 further action by the Board of Supervisors, only to reflect changes in the relevant Consumer  
16 Price Index, as determined by the Controller.

17 (1) Public Works shall assess Sidewalk Shared Spaces permit and license fees  
18 using the fees authorized in Article 2.1 of the Public Works Code. The fees to be imposed  
19 shall be based on the proposed scope of the Sidewalk Shared Spaces Permit (e.g. sidewalk  
20 tables and chairs, or other appropriate permit types).

21 (2) The permit and license fee amounts for Curbside Shared Space Permits are  
22 set forth in Public Works Code Ssubsection 2.1.1(s) and shall be collected by the Tax Collector  
23 and due and payable as follows:

24 (A) The permit fees for Curbside Shared Spaces shall be due and  
25 payable upon the Tax Collector's issuance of the bill following permit approval, and the annual

license fees shall be due and payable annually on March 31, in accordance with Article 2, Section 76.1 of the Business and Tax Regulations Code, with the initial license fee, prorated as described in §subsection 76.1(a) or subsection 76.1-1(a) as applicable, being due and payable upon the Tax Collector's issuance of the bill for that fee following permit approval.

(B) (i) The permit and license fees for Curbside Shared Spaces shall be reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of the Business and Tax Regulations Code if the person or combined group's gross receipts within the City as determined under Article 12-A-1 reflected on the person or combined group's most recently filed gross receipts tax return, business registration renewal, or initial business registration application did not exceed \$2,500,000, adjusted annually in accordance with the increase in the Consumer Price Index: All Urban Consumers for the San Francisco/Oakland/San Jose Area for All Items as reported by the United States Bureau of Labor Statistics, or any successor to that index, as of December 31 of the preceding year, beginning with December 31, 2023. If no San Francisco gross receipts were reflected on a person or combined group's gross receipts tax return, business registration renewal, or initial business registration application, such person or combined group will be treated as having \$0 San Francisco gross receipts for purposes of this subsection (a)(2)(B)(i). This subsection (a)(2)(B)(i) shall apply to permits issued before April 1, 2026 and to license periods beginning before April 1, 2026.

(ii) The permit and license fees for Curbside Shared Spaces shall be reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of the Business and Tax Regulations Code if the person or combined group's gross receipts within the City as determined under Article 12-A-1 reflected on the person or combined group's most recently filed gross receipts tax return, business registration renewal, or initial business registration application did not exceed \$5,000,000, adjusted annually in accordance with the increase in the Consumer Price Index: All



1 Urban Consumers for the San Francisco/Oakland/Hayward Area for All Items as reported by the  
2 United States Bureau of Labor Statistics, or any successor to that index, as of December 31 of the  
3 calendar year two years prior to the tax year, beginning with tax year 2026, and rounded to the nearest  
4 \$10,000. If no San Francisco gross receipts were reflected on a person or combined group's gross  
5 receipts tax return, business registration renewal, or initial business registration application, such  
6 person or combined group will be treated as having \$0 San Francisco gross receipts for purposes of  
7 this subsection (a)(2)(B)(ii). This subsection (a)(2)(B)(ii) shall apply to permits issued on or after  
8 April 1, 2026 and to license periods beginning on or after April 1, 2026.

9 (C) If a Permittee does not pay the permit fee within 30 days after it  
10 becomes due and payable, the Tax Collector shall add 10% to the amount of the permit fee as  
11 a penalty for nonpayment. If the permittee does not pay the fee within 60 days after it  
12 becomes due and payable, the Tax Collector shall add 15% to the amount of the permit fee as  
13 a penalty for nonpayment. If the permittee does not pay the fee within 90 days after it  
14 becomes due and payable, the Tax Collector shall add 25% to the amount of the permit fee as  
15 a penalty for nonpayment. If the permittee has failed for a period of six months or more to pay  
16 a permit fee, the Tax Collector shall impose an additional penalty of 25% on the amount of the  
17 delinquent permit fee, and shall refer the delinquent permittee to the Department of Public  
18 Works for administrative action on the permit. These penalties are mandatory and City  
19 officers and employees may not waive them in whole or in part. For license periods beginning  
20 before April 1, 2026, licensees shall be subject to penalties for delinquent payment of license  
21 fees as provided in Article 2, Section 76.1 of the Business and Tax Regulations Code. For  
22 license periods beginning on or after April 1, 2026, licensees shall be subject to penalties and interest  
23 for delinquent payment of license fees as provided in Article 2, Section 76.1-1 of the Business and Tax  
24 Regulations Code.

(3) The fees for Roadway Shared Space Permits shall be authorized by the Transportation Code.

(b) **Increased Renewal Fees Based On Additional Enforcement Activities.** When there have been three or more verified complaints in the prior year regarding the Permittee's compliance with the terms of the permit, the Core City Agency that issued the permit is authorized to develop and charge an additional fee to any Permittee seeking renewal of their permit. The fee shall be based on the additional time and materials spent by City staff in enforcing the terms of the permit.

#### **SEC. 115.4. ANNUAL REGISTRATION FEE.**

Each person registering a point of sale system for a business location in the City and County shall pay an annual registration fee. The Board of Supervisors must ~~approve~~<sup>ratify</sup> by resolution any changes to the registration fee schedule. *For registration terms beginning on or before March 31, 2026, t*The annual registration fee shall be \$75 per business location, plus \$14 fee for each point of sale station, *provided that the total.*~~The~~ point of sale station fee shall not exceed \$773 per business location. *For registration terms beginning on or after April 1, 2026, the annual registration fee shall be \$0.*

Section 3. Article 29 of the Health Code is hereby amended by revising Section 29.41, to read as follows:

#### **SEC. 29.41. MASSAGE ESTABLISHMENT, SOLE PRACTITIONER MASSAGE ESTABLISHMENT, AND OUTCALL MASSAGE SERVICE FEES; REINSPECTION FEES.**

\* \* \* \*

(b) **Sole Practitioner Massage Establishments.** The application fee for a Sole Practitioner Massage Establishment permit shall be \$497. *For license periods beginning before April 1, 2026, the annual license fee for a Sole Practitioner Massage Establishment shall be \$599. The annual license fee shall be due annually on March 31 of each year, pursuant to Section 76.1, Article 2 of the Business and Tax Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fee in this subsection (b) shall be \$0.*

\* \* \* \*

Section 4. Article 1 of the Police Code is hereby amended by revising Section 2.27, to read as follows:

**SEC. 2.27. SCHEDULE OF LICENSE FEES FOR PERMITS ISSUED BY THE POLICE DEPARTMENT OR ENTERTAINMENT COMMISSION.**

(a) The following license fees are payable to the Tax Collector for permits issued by the Police Department or Entertainment Commission and, when applicable, for their renewal, except as provided in Section 1060.1.1 of the Police Code, as may be amended from time to time:

Note: All license fees are at an annual rate unless otherwise indicated.

TYPE OF PERMIT	LICENSE FEE
* * * *	* * * *
Billiard Parlor	
First Table	268
Each Additional Table	14
Dance Hall Keeper	756
* * * *	* * * *
Extended Hours Permit	896
Fixed Place Outdoor Amplified Sound	345
* * * *	* * * *
Limited Live Performance	265

* * * *	* * * *
Mechanical Amusement Devices	
First Machine	508
Each Additional Machine	0
* * * *	* * * *
Place of Entertainment	863
* * * *	* * * *

(b) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

(1) Billiard Parlor—First Table.

(2) Billiard Parlor—Additional Table.

(3) Dance Hall Keeper.

(4) Extended Hours Permit.

(5) Fixed Place Outdoor Amplified Sound.

(6) Limited Live Performance.

(7) Mechanical Amusement Devices—First Machine.

(8) Mechanical Amusement Devices—Each Additional Machine.

(9) Place of Entertainment.

Section 5. Articles 2.1, 5.2, 5.3, and 5.8 of the Public Works Code are hereby amended by revising Sections 2.1.1, 176.4, 183-3, and 184.83, respectively, to read as follows:

#### **SEC. 2.1.1. FEES.**

Notwithstanding the permit fee provisions listed elsewhere in this Code, the permit fee and assessment schedule for the permit categories and uses specifically listed below shall be:

\* \* \* \*

(b) Tables and Chairs Permit pursuant to Article 5.2 (Sections 176 et seq.): administrative fee of \$52 for permit renewal without prior Department enforcement action and \$104 for new permits or permit renewal resulting from prior Department enforcement action; and inspection fee of \$4.80 per square foot of occupancy for renewal permits without prior Departmental enforcement action, \$5.67 per square foot of occupancy for new permits, and \$6.77 per square foot of occupancy for permit renewal resulting from prior Departmental enforcement action, except that all fee(s) in this subsection (b) shall be \$0 for permits commencing on or after April 1, 2026;

(c) Display Merchandise Permit pursuant to Article 5.3 (Sections 183 et seq.): \$112.95 administrative fee and inspection fee of \$7.34 per square foot of occupancy, except that the inspection fee in this subsection (c) shall be \$0 for permits commencing on or after April 1, 2026;

\* \* \* \*

#### **SEC. 176.4. ISSUANCE OF PERMIT; APPLICATION FOR VARIANCE.**

If after 10 calendar days following posting of the Notice of Intent to Place Café Tables and Chairs, the Department of Public Works has received no protest or opposition to the proposed café tables and chairs and the proposed design and location of the café tables and chairs, as described in the application, conforms to the guidelines set forth by the Director of Public Works, or if applicant receives a variance to the guidelines, the Director of Public Works shall issue a café tables and chairs permit to the applicant.

No permit issued under the provisions of this Section 176.4 shall become effective until the permit applicant has signed the permit and has delivered to the Department of Public Works proof of insurance to the limits required by Section 176.5 of this Article 5.2 and has paid a street/sidewalk occupancy fee which shall be calculated for permits commencing on or before March 31, 2026 by applying a rate of \$3 per seat per month, but which shall be no less

1 than \$100 annually nor shall said fee exceed a maximum of \$360 annually. For permits  
2 commencing on or after April 1, 2026, no street/sidewalk occupancy fee shall be due.

3 If the application submitted does not meet the guidelines established by the Director of  
4 Public Works for approved café tables and chairs, the applicant may apply for special review  
5 and approval of the proposed café tables and chairs permit. The Department of Public Works  
6 shall then submit the application to the Interdepartmental Staff Committee on Traffic and  
7 Transportation (ISCOTT) for special review.

8  
9 **SEC. 183-3. PERMIT: APPLICATION, PUBLIC HEARING, FEES, TERM, DISPLAY OF**  
10 **PERMIT.**

11 (a) No owner or operator of a business establishment shall occupy any portion of a  
12 public sidewalk with stands for the display of fruits and vegetables or nonfood merchandise  
13 without first obtaining a permit to do so in accordance with the provisions of Section 183-1 of  
14 this Article 5.3. The permit application shall be on a form provided by the Department of  
15 Public Works, which form shall include the following provision: "The applicant hereby affirms  
16 that the applicant is not prohibited by any lease or rental agreement from locating a display on  
17 the sidewalk adjacent to applicant's place of business." Each application for a permit or an  
18 amendment to a permit shall be signed under penalty of perjury and must be accompanied by  
19 a check or money order in the amount of \$100 payable to the Department of Public Works ~~of~~  
20 ~~the City and County of San Francisco~~. In addition, a permit fee of a minimum of \$4.80 for each  
21 square foot of sidewalk to be occupied by display stands authorized by the permit shall be  
22 collected from each applicant by the Department of Public Works at the time the permit is  
23 issued. For permits commencing on or after April 1, 2026, no per square foot permit fee under this  
24 Section 183-3 shall be due, but the \$100 application fee shall continue to apply.

25 \* \* \* \*

1     **SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

2           (a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall  
3     file an application with the Director upon a form provided by the Director and shall pay a filing  
4     fee of \$125.00, a notification fee of \$200.00, and an inspection fee of \$383.00 for a single  
5     Location for the Mobile Food Facility. Each additional Location shall require payment to the  
6     Department of a notification fee of \$200.00 per Location, an inspection fee of \$383.00 for the  
7     first additional Location and an inspection fee of \$191.50 per each additional Location.  
8     Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual  
9     approvals required by each department for a valid permit under this Article. The fees for the  
10    Department of Public Health are set forth in the Business and Taxation Regulations Code.

11           \* \* \* \*

12           **(d) Permit Renewal, Annual Renewal Fee, Permit Expiration.**

13           (1) The permit renewal date ("Renewal Date") shall be the date that the Director  
14     issues the decision to renew the permit or conditionally renew the permit, and shall be the  
15     same day of the year, selected by the Director, for all Mobile Food Facility permits.

16           (2) Every Mobile Food Facility permit is subject to an annual renewal filing fee  
17     of \$125 per permit. In addition, if during the course of the 12-month period preceding the  
18     Renewal Date the Department received one or more substantiated complaints against the  
19     permit Location(s) or filed one or more notices of violation against the permit, an additional  
20     processing fee of \$159.50 per permit shall apply. Inspection fees shall also apply as follows:  
21     \$576 each for the first two Locations for which substantiated complaints were received or  
22     notices of violation were filed and \$288 per each additional Location for which substantiated  
23     complaints were received or notices of violation were filed. Notwithstanding the foregoing, for  
24     fees due under this subsection (d)(2) on or after March 31, 2026, the amount of the fee shall be \$0.

1                   (3) Pursuant to Section 76.1 of Article 2 of the Business and Tax Regulations  
2 Code, the fees in subsection (d)(2), above, shall be due and payable annually on or before  
3 March 31, for the 12-month period commencing with the most recent Renewal Date prior to  
4 March 31. The March 31 due date shall apply to the most recent Renewal Date prior to  
5 March 31, 2022, and to all Renewal Dates thereafter. If a permittee ceases operating the  
6 Mobile Food Facility between the Renewal Date and the next March 31, such permittee shall  
7 still owe the fees due on that March 31 for the entire 12-month period commencing with the  
8 most recent Renewal Date prior to March 31, and shall not be entitled to any refund or  
9 proration. Separate annual fees shall be paid to the Department of Public Health and the Fire  
10 Marshal for the approvals required by each department for a valid renewal permit under this  
11 Article 5.8. The annual renewal fees for the Department of Public Health are set forth in the  
12 Business and Tax Regulations Code.

13                   (4) Any Mobile Food Facility permit that the Director renews is not operative  
14 unless and until the Mobile Food Facility Vendor has obtained an annual renewal of their  
15 Certificate of Sanitation from the Department of Public Health and approval from the Fire  
16 Marshal.

17                   ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~  
18 ~~to renew the permit or conditionally renew the permit.~~

19                   \* \* \* \*

20  
21                   Section 6. Article 2 of the Business and Tax Regulations Code is hereby amended by  
22 revising Sections 76.1 and 76.3, deleting Section 76.2, and adding Section 76.1-1, to read as  
23 follows:  
24  
25



1     **SEC. 76.1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY FOR**  
2     **NONPAYMENT, ANNUAL ADJUSTMENT.**

3             (a) Commencing March 31, 2012, the ~~following~~ Unified License Bill provisions in this  
4     Section 76.1 shall apply to licenses that are renewable annually and are due and payable in full  
5     to the Treasurer and Tax Collector on March 31 of each year for the upcoming license period  
6     beginning April 1 (or for the 12-month period commencing with the most recent Renewal Date prior to  
7     March 31 for fees under Public Works Code Section 184.83). The Tax Collector shall prorate fees  
8     for new licenses issued prior to March 31, or after March 31 to the end of the license period,  
9     on a monthly basis. Except as provided in subsection (d), the Tax Collector may not accept  
10    partial payments, and may not refund fees paid by a licensee; if the licensee ceases operating  
11    the business prior to the end of the license period.

12             \*   \*   \*   \*

13             (f) This Section 76.1 shall apply only to license periods ending on or before March 31, 2026,  
14     except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for  
15     Renewal Dates for which fees are due prior to March 31, 2026.

16  
17     **SEC. 76.1-1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY AND**  
18     **INTEREST FOR NONPAYMENT, ANNUAL ADJUSTMENT.**

19             (a) The Unified License Bill provisions in this Section 76.1-1 shall apply to licenses that are  
20     renewable annually and are due and payable in full to the Treasurer and Tax Collector on March 31 of  
21     each year for the upcoming license period beginning on April 1 (or for the 12-month period  
22     commencing with the most recent Renewal Date prior to March 31 for fees under Public Works Code  
23     Section 184.83). The Tax Collector shall prorate fees for new licenses issued prior to March 31, or  
24     after March 31 to the end of the license period, on a monthly basis. The Tax Collector may not accept  
25

1 partial payments, and may not refund fees paid by a licensee if the licensee ceases operating the  
2 business prior to the end of the license period.

3 (b) Whenever a City ordinance imposes a license fee, it shall be unlawful to do or perform the  
4 act or to carry on the business, trade, profession, or calling for which City law requires the license  
5 without obtaining and maintaining the required license.

6 (c) All license fees are payable, when due, to the Office of the Treasurer and Tax Collector, and  
7 shall be delinquent if not paid when due. If the license fees are not paid when due, the license shall  
8 expire by operation of law and the licensee must obtain a new license and pay all applicable penalties  
9 and interest specified below and fees incurred under the previously expired license; provided, however,  
10 that the licensee shall not be subject to the penalties and interest unless the Tax Collector sent notice to  
11 the licensee prior to February 28 of the same year, informing the licensee that the permit is about to  
12 expire. The notice that the license is about to expire may be a part of the annual billing statement.

13 (d) Any licensee that fails to pay the fee but continues to operate the business, shall pay a  
14 penalty of 5% of the license fee, if the failure is for not more than one month after the license fee was  
15 due and unpaid, plus an additional 5% for each following month or fraction of a month during which  
16 such failure continues, up to 25% in the aggregate, until the date of payment. If the licensee has failed  
17 for a period of six months or more to pay a license fee, but has continued to operate the business, the  
18 Tax Collector shall refer the delinquent licensee to the department charged with administering the  
19 permit for administrative action on the permit. The penalties in this subsection (d) are in addition to  
20 any collection costs that the Tax Collector may collect from the delinquent licensee. The department  
21 charged with administering the license may waive these penalties in whole or in part if the licensee's  
22 failure to pay the fee is due to reasonable cause.

23 (e) Any licensee who fails to pay a license fee shall also pay interest on the unpaid fee at the  
24 rate of 1% per month, or fraction of a month, from the date the fee was due and unpaid through the  
25 date the licensee pays in full the delinquent fee, penalties, and interest. The department charged with

1 administering the license may waive this interest in whole or in part if the licensee's failure to pay the  
2 fee is due to reasonable cause.

3 (f) Each department shall maintain on its website an up-to-date schedule of all fees that it  
4 collects. The Municipal Code shall include an editor's statement informing the public that the fees  
5 administered pursuant to this Section 76.1-1 are subject to annual review and adjustment to reflect the  
6 City's cost increases or decreases, which may include adjustments based upon the Consumer Price  
7 Index that most accurately tracks increases and decreases in the City's cost for the function, service, or  
8 undertaking that the fee will pay for, and that each department maintains on its website an up-to-date  
9 list of the fees charged subject to adjustment. This subsection (f) is not intended to change the  
10 processes for adjustment of fees as provided in the Municipal Code.

11 (g) If any subsection, sentence, clause, phrase, or word of this Section 76.1-1, or any  
12 application thereof to any person or circumstance, is held to be invalid or unconstitutional by a  
13 decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining  
14 portions or applications of this Section. The Board of Supervisors hereby declares that it would have  
15 enacted this Section and each and every subsection, sentence, clause, phrase, and word not declared  
16 invalid or unconstitutional without regard to whether any other portion of this Section or application  
17 thereof would be subsequently declared invalid or unconstitutional.

18 (h) This Section 76.1-1 shall apply to license periods beginning on or after April 1, 2026,  
19 except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for  
20 Renewal Dates for which fees are due on or after March 31, 2026. All references in the Municipal  
21 Code to Section 76.1 shall be to Section 76.1-1 for license periods beginning on or after April 1, 2026  
22 (except that for fees under Public Works Code Section 184.83 references to Section 76.1 shall be to  
23 Section 76.1-1 for fees for Renewal Dates for which fees are due on or after March 31, 2026).

**~~SEC. 76.2. LICENSES PAYABLE IN ADVANCE ON DATES OTHER THAN MARCH 31,  
WHERE PAYABLE, PENALTY FOR NONPAYMENT, ANNUAL ADJUSTMENT.~~**

~~(a) Unless otherwise specifically provided, in all cases of annual licenses, collectible on the first day of January, April, July or October, fees for new licenses issued prior to or subsequent to said date shall be prorated to the end of the yearly period on a monthly basis.~~

~~In all cases of licenses on new business collectible at periods other than the months of October, January, April and July, or on March 31 pursuant to Section 76.1, the Tax Collector shall prorate on a monthly basis the amount or license fee for any given quarter.~~

~~(b) Whenever a license fee is imposed by ordinance it shall be unlawful to do or perform the act or to carry on the business, trade, profession or calling for which a license is required or to own, keep or use the article or thing, for the owning, keeping or using of which a license is required, unless such license be first procured.~~

~~All licenses are payable, when due, at the Office of the Treasurer and Tax Collector, in City Hall, and if not paid within 30 days after the same become due, the license shall expire by operation of law and the licensee must obtain a new license and pay all applicable penalties specified below and fees incurred under the previously expired license, provided, however, that the licensee shall not be subject to the penalties unless the Tax Collector sent notice to the licensee prior to February 28, of the same year, informing the licensee that the permit is about to expire. The notice that the license is about to expire may be a part of the annual billing statement.~~

~~If a licensee does not pay the fee within 30 days after it becomes due, but the licensee continues to operate the business, the Tax Collector shall add 10 percent to the amount of the license as a penalty for nonpayment. If the licensee does not pay the fee within 60 days after the same becomes due, but the licensee continues to operate the business, the Tax Collector shall add 15 percent to the amount of the license as a penalty for nonpayment. If the licensee does not pay the fee within 90 days after it becomes due, but the licensee continues to operate the business, the Tax Collector shall add 25 percent to the~~

1 ~~amount of the license, as a penalty for nonpayment. If the licensee has failed for a period of six months~~  
2 ~~or more to pay a license fee, but has continued to operate the business, the Tax Collector shall, impose~~  
3 ~~an additional penalty of 25 percent on the amount of the delinquent license fee, and shall refer the~~  
4 ~~delinquent licensee to the department charged with administering the permit for administrative action~~  
5 ~~on the permit. These penalties are mandatory and City officers and employees may not waive them in~~  
6 ~~whole or in part.~~

7 ~~Each department shall maintain on its website an up-to-date schedule of all fees that it collects.~~  
8 ~~The Municipal Code shall include an editor's statement informing the public that the fees administered~~  
9 ~~pursuant to this Section are subject to annual review and adjustment to reflect the City's cost increases~~  
10 ~~or decreases, which may include adjustments based upon the Consumer Price Index that most~~  
11 ~~accurately tracks increases and decreases in the City's cost for the function, service, or undertaking~~  
12 ~~that the fee will pay for, and that each department maintains on its website an up-to-date list of the fees~~  
13 ~~charged subject to adjustment.~~

### 14 15 **SEC. 76.3. WAIVER OF FIRST-YEAR PERMIT, LICENSE, AND BUSINESS** 16 **REGISTRATION FEES.**

17 (a) **Definitions.** Unless otherwise defined in this Section 76.3, the terms used in this  
18 Section shall have the meanings given to them in Article 6 of the Business and Tax  
19 Regulations Code, as amended from time to time. For purposes of this Section 76.3, the  
20 following definitions shall apply:

21 \* \* \* \*

22 "License Fees" means all license fees payable to the City, including but not limited to  
23 fees payable to the City under Sections 76.1 ~~and 76.2~~ of this Article 2, relating to the operation  
24 of a business at a location that is for Commercial Use, but not including fees for licenses  
25 under Chapter 94A of the Administrative Code, as may be amended from time to time.

1           \*   \*   \*   \*

2  
3           Section 7. Article 12 of the Business and Tax Regulations Code is hereby amended by  
4 revising Section 853, to read as follows:

5       **SEC. 853. REGISTRATION CERTIFICATE – REQUIRED.**

6           (a) Except as provided in subsections (d) and (e), no person may engage in business  
7 within the City unless the person has obtained a current registration certificate pursuant to this  
8 Article 12. Every person engaging in business within the City shall conspicuously display a  
9 current registration certificate on the business premises, regardless of whether such person is  
10 subject to tax pursuant to the provisions of the Business and Tax Regulations Code.

11           \*   \*   \*   \*

12           (e) The requirements to obtain a registration certificate and pay a fee under this  
13 Article 12 shall be suspended for any driver for a transportation network company and for any  
14 taxi driver ~~for registration years 2018-2019 through and including 2027-2028. Additionally, the~~  
15 ~~requirements to obtain a registration certificate and pay a fee under this Article 12 shall be suspended~~  
16 ~~for any driver for a transportation network company and for any taxi driver commencing business in~~  
17 ~~the City on or after January 1, 2018, for registration year 2017-2018.~~ The suspension~~s~~ in this  
18 subsection (e) ~~are further~~ is qualified and defined solely for purposes of this subsection (e) as  
19 follows:

20                   (1) The suspension~~s~~ applie~~s~~s only to drivers whose business activity in the City  
21 is limited to transportation network company driving and/or taxi driving.

22                   (2) “Transportation network company” has the same meaning as in  
23 Section 5431(c) of the California Public Utilities Code.

24                   (3) “Taxi” has the same meaning as in Section 1102 of Article 1100 of the  
25 Transportation Code.

1 (4) The Board of Supervisors may at any time, by ordinance, ~~extend or~~ terminate  
2 the suspensions without such termination constituting a tax increase under Article XIII C of the  
3 California Constitution.  
4

5 Section 8. Article 11 of the Health Code is hereby amended by revising Section 609, to  
6 read as follows:

7 **SEC. 609. VECTOR CONTROL AND HEALTHY HOUSING INSPECTION PROGRAM FEE.**

8 (a) **Payment of Fee.** Every owner of an apartment house or hotel, as these terms are  
9 defined by Section 401 of the San Francisco Building Code, shall pay an annual fee to the  
10 Department as required by this Section 609. This fee shall be known as the “Vector Control  
11 and Healthy Housing Inspection Program Fee.” The amount of the fee shall be determined by  
12 the number of rental units in the building. For purposes of this ~~S~~section, “rental unit” shall  
13 mean a dwelling unit, as that term is defined by Section 401 of the San Francisco Building  
14 Code, which is rented or offered for rental at any time during the year for which the fee is  
15 billed, whether rent is paid in money, goods, or services. An owner of a residential  
16 condominium located in a building with three or more rental units (including but not limited to  
17 condominiums) shall pay a fee proportional to that owner’s share of the rental units in the  
18 building.

19 (b) **Purpose of Fee.** The City may expend the proceeds of this fee only to defray the  
20 program and other costs of the vector control, lead hazards, asbestos hazards, and other  
21 inspections for health violations and the regulation of these buildings by the Department of  
22 Public Health pursuant to ~~Cal. Gov. Code Sec.~~ California Government Code Section 54988. The  
23 Director shall develop a program for regularly occurring inspections. In addition, the  
24 Department may make additional inspections to respond to complaints by occupants, or as  
25 otherwise appropriate.

1 (c) **Responsibility for Payment.** The owner is responsible for payment of the fee.  
2 The City may collect only one annual fee set forth in subsection (f) per apartment house or  
3 hotel, except that residential condominium owners shall pay their share of the fee as set forth  
4 in subsection (a). Where more than one person has an ownership interest in an apartment  
5 house or hotel, each owner is responsible for payment of the fee.

6 (d) **Late payment penalty.**

7 (1) If an owner does not pay the fee required by this Section 609 within 30 days  
8 of the due date, the owner shall pay a late payment penalty of \$10.00. If an owner does not  
9 pay the fee within 60 days of the due date, the owner shall pay an additional late payment  
10 penalty of \$20.00.

11 (2) In lieu of the penalties under subsection (d)(1), for Hotel Fees under subsection (f)  
12 that are due on or after March 31, 2026, the penalties and interest in Section 76.1-1 of the Business  
13 and Tax Regulations Code shall apply.

14 (e) **Collection of Fee.** In the event that the owner fails to pay any fee due under this  
15 Section 609, the City may collect the fee through the placement of a lien in the amount of the  
16 fee owed or delinquent, plus interest at the rate of 1.5%~~one and 1/2 percent~~ per month or for Hotel  
17 Fees due on or after March 31, 2026 interest under Section 76.1-1 of the Business and Tax Regulations  
18 Code on the outstanding balance and any late payment penalties, against the real property  
19 pursuant to the procedures set forth in California~~Cal.~~ Government Code Section~~See~~ 54988 and  
20 Chapter 10, Article XX of the ~~San Francisco~~ Administrative Code (beginning with Section  
21 10.230). In accordance with California Government Code Section 54988, all laws applicable  
22 to the levy, collection, and enforcement of ad valorem taxes shall be applicable to the  
23 proposed lien.

24 (f) **Fee Schedule.**

25 **Apartment Building Fees**



<b>Number of Rental Units In Apartment Building</b>	<b>Fee Per Building Per Annum</b>
3 units	\$25
4-6 units	\$31
7-10 units	\$42
11-15 units	\$50
16-20 units	\$70
21-30 units	\$82
Over 30 units	\$103

#### **Hotel Fees**

<b>Number of Rental Units of Hotel</b>	<b>Fee Per Building Per Annum</b>
Less than 20 units	\$151
20-29 units	\$177
30-39 units	\$218
40-49 units	\$269
50-59 units	\$353
60-99 units	\$407
100-149 units	\$439
150-175 units	\$494
More than 175 units	\$582

*(g) For Hotel Fees due on or after March 31, 2026, the Hotel Fees set forth in subsection (f) shall be due and payable on March 31 of each year for the upcoming year commencing April 1, and may be collected by the Tax Collector under the Unified License Bill provisions of Section 76.1-1 of Article 2 of the Business and Tax Regulations Code.*

Section 9. The Administrative Code is hereby amended by revising Section 1.13-5 in Chapter 1, to read as follows:

**SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

(a) **Registration and Fee Requirement.** All weighing and measuring devices used for commercial purposes, as defined in California Business and Professions Code Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights and Measures (“County Sealer”). A registration may not be transferred between persons or locations. The fee charged by the County Sealer for such registration shall be used to offset the costs of inspecting and testing of said devices pursuant to California Business and Professions Code Section 12240 and to recover the cost of carrying out California Business and Professions Code Section 12211. The initial fee shall be due and payable immediately upon the commencement of the commercial use of the device. Thereafter, the fee shall be due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the Business and Tax Regulations Code for the upcoming registration term commencing April 1.

~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

\* \* \* \*

(d) **Business Locations.** For purposes of this Section 1.13-5, a single business location is defined as:

(1) each vehicle, except for those vehicles that are employed in vehicle rental transactions containing one or more commercial devices; or,

(2) (A) for vehicles that are employed in vehicle rental transactions that are not subject to California Civil Code Sections 1939.01 et seq., each business location at which vehicles are stored or maintained by a vehicle rental company for the purposes of renting vehicles to customers.

1 (B) A facility that meets all of the following criteria shall not be considered  
2 a business location for the purposes of this subsection (d)(2):

3 (i) The facility is not wholly, or in any part, owned, leased, or  
4 operated by the vehicle rental company.

5 (ii) The facility is not operated or staffed by an employee of the  
6 vehicle rental company.

7 (iii) The facility stores or maintains, on a temporary basis, vehicles  
8 at the location for customer convenience.

9 If a person files a complaint with the County Sealer regarding the accuracy of an  
10 odometer in a vehicle found or located at a facility described in this subsection (d)(2)(B), the  
11 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to  
12 recover, but not to exceed the reasonable cost of testing the device in investigation of the  
13 complaint; or,

14 (3) each business location that uses different categories or types of commercial  
15 devices that require the use of specialized testing equipment and that necessitates not more  
16 than one inspection trip by a ~~Weights~~ <sup>seights</sup> and Measures ~~asures~~ official.

17 \* \* \* \*

18 (i) **~~Temporary~~ Waiver of Fees for Businesses with Taximeter Devices.**

19 ~~(1)~~ The business location fee and device fee components of the annual  
20 registration fees billed by the Tax Collector on or after January 1, 2019, ~~through fees otherwise~~  
21 ~~due prior to March 31, 2025~~, shall be waived for each business with a taximeter device.

22 ~~(2) This subsection (i) shall be retroactive to January 1, 2019.~~

23 ~~(3) This subsection (i) shall expire by operation of law on March 31, 2025. After that~~  
24 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

~~(j) Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties  
Paid to the City.~~

~~(1) If a business with a taximeter device pays or has paid to the City any fee waived under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that business. Any refund requested under this subsection (j) must be filed in writing with the Department of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2) November 1, 2022.~~

~~(2) This subsection (j) shall expire by operation of law on March 31, 2025. After that date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

Section 10. Article 2 of the Business and Tax Regulations Code is hereby amended by revising Section 249.14, to read as follows:

**SEC. 249.14. CERTIFIED TESTERS.**

Every person who is not a City employee and who is engaged in testing backflow prevention or cross-connection control devices for which a certificate is required from the Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said certificate, as follows:

(a) Initial application for certification: \$159.

(b) Training for certification: \$115.

(c) Examination for certification: \$78.

(d) Seals or tags: \$11 each.

(e) Annual license fee and recertification fee: \$84.

~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are nonrefundable. The annual fees imposed by this Section 249.14 shall be due and payable on March 31~~

*of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector under the Unified License Bill provisions of Section 76.1 or Section 76.1-1, as applicable, of Article 2 of the Business and Tax Regulations Code.*

Section 11. Article 5.8 of the Public Works Code is hereby amended by revising Section 184.83, to read as follows:

**SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

(a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall file an application with the Director upon a form provided by the Director and shall pay a filing fee of \$125.00, a notification fee of \$200.00, and an inspection fee of \$383.00 for a single Location for the Mobile Food Facility. Each additional Location shall require payment to the Department of a notification fee of \$200.00 per Location, an inspection fee of \$383.00 for the first additional Location and an inspection fee of \$191.50 per each additional Location. Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual approvals required by each department for a valid permit under this Article. The fees for the Department of Public Health are set forth in the Business and Taxation Regulations Code.

\* \* \* \*

**(d) Permit Renewal, Annual Renewal Fee, Permit Expiration.**

(1) The permit renewal date ("Renewal Date") shall be the date that the Director issues the decision to renew the permit or conditionally renew the permit, and shall be the same day of the year, selected by the Director, for all Mobile Food Facility permits.

\* \* \* \*

1                   ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~  
2 ~~to renew the permit or conditionally renew the permit.~~

3                   \* \* \* \*

4  
5                   Section 12. Effective and Operative Dates.

6                   (a) Effective Date. This ordinance shall become effective 30 days after enactment.  
7                   Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance  
8                   unsigned or does not sign the ordinance within ten days of receiving it, or the Board of  
9                   Supervisors overrides the Mayor's veto of the ordinance.

10                  (b) Operative Dates.

11                  (1) If Proposition M is approved in the November 5, 2024 election, Sections 1,  
12                  2, 3, 4, and 5 of this ordinance shall become operative on the later of the first day of the  
13                  month following the effective date of this ordinance and the first day of the month following the  
14                  date the Board of Supervisors declares the November 5, 2024 election results. If Proposition  
15                  M is not approved in the November 5, 2024 election, Sections 1, 2, 3, 4, and 5 shall be void  
16                  and shall have no force or effect.

17                  (2) Sections 6, 7, and 8 of this ordinance shall become operative on the first day  
18                  of the month following the effective date of this ordinance regardless of whether Proposition M  
19                  is approved.

20                  (3) If Proposition M is not approved in the November 5, 2024 election,  
21                  Sections 9, 10, and 11 of this ordinance shall become operative on the later of the first day of  
22                  the month following the effective date of this ordinance and the first day of the month following  
23                  the date the Board of Supervisors certifies the November 5, 2024 election results. If  
24                  Proposition M is approved in the November 5, 2024 election, Sections 9, 10, and 11 shall be  
25                  void and shall have no force or effect.

Section 13. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, letters, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the “Note” that appears under the official title of the ordinance.

Section 14. Severability. If any section, subsection, sentence, clause, phrase, or word of this ordinance, or any application thereof to any person or circumstance, is held to be invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions or applications of this ordinance. The Board of Supervisors hereby declares that it would have passed this ordinance and each and every section, subsection, sentence, clause, phrase, and word not declared invalid or unconstitutional without regard to whether any other portion of this ordinance or application thereof would be subsequently declared invalid or unconstitutional.

APPROVED AS TO FORM:  
DAVID CHIU, City Attorney

By: /s/  
KERNE H. O. MATSUBARA  
Deputy City Attorney

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