

File No. 160630

Committee Item No. 13

Board Item No. 10

### COMMITTEE/BOARD OF SUPERVISORS

#### AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance

Date June 16, 2016

Board of Supervisors Meeting

Date July 19 2016

#### Cmte Board

- |                                     |                                     |  |
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| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Resolution                                   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Introduction Form                            |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/>            | MOU  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Budget                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Subcontract Budget                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Public Correspondence                        |

OTHER (Use back side if additional space is needed)

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Completed by: Victor Young Date June 10, 2016  
 Completed by: L.w. Date 7/6/16

1 [Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling - Tax Year  
2 2016]

3 **Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax**  
4 **designation ceiling for tax year 2016.**

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

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

13 Section 1. The Board of Supervisors hereby adopts the rate determined by the  
14 Controller, pursuant to Business and Tax Regulations Code Article 12B-1, Section 1032, as  
15 the percentage ceiling that a taxpayer may designate for deposit in the Neighborhood  
16 Beautification and Graffiti Clean-up Fund. Said determination is on file with the Clerk of the  
17 Board of Supervisors in File No. 160630, and is incorporated herein by reference. For the  
18 2016 tax year, the designation ceiling shall be 3.0% of a taxpayer's payroll expense tax and  
19 gross receipts tax liability for the year.

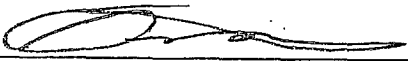
20 The Treasurer and Tax Collector shall post the designation ceiling to the website of the  
21 Treasurer and Tax Collector.

22 Section 2. Effective Date. This ordinance shall become effective 30 days after  
23 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
24  
25

1 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
2 of Supervisors overrides the Mayor's veto of the ordinance.

3  
4 APPROVED AS TO FORM:  
5 DENNIS J. HERRERA, City Attorney

6 By:

  
7 Scott M. Reiber  
8 Deputy City Attorney

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MEMORANDUM

TO: Members, Board of Supervisors
Clerk of the Board
FROM: Ben Rosenfield
DATE: May 16, 2016
SUBJECT: Notification of Payroll Expense Tax and Gross Receipts Tax Designation Ceiling to the Neighborhood Beautification Fund

Article 12B-1 of the Business & Tax Regulations Code establishes the Neighborhood Beautification and Graffiti Clean-Up Fund Option (now known as the Community Challenge Grant Program), under which taxpayers subject to the payroll expense tax and/or the gross receipts tax may elect to designate a portion of their tax liability to the Fund.

To permit the Office of the Treasurer and Tax Collector to create the online filing forms necessary to collect the payroll expense and gross receipts taxes, our office calculated the tax year 2016 target contribution amount and resultant contribution rate assuming an inflation adjustment for 2016 equal to that of 2015.

Given tax year 2014 contributions of \$2.0 million we estimate that a 3.0% contribution ceiling would result in contributions equal to the inflation adjusted target amount of \$2.0 million for tax year 2016.

Table with 7 columns: Tax Year, CPI, Fiscal Year, Target Contributions (\$ millions), Actual Contributions (\$ millions), Contribution Rate. Rows for years 2012 through 2016\*.

\*CPI and contributions for tax year 2016 are estimated.

Please contact me or Michelle Allersma, Director of the Controller's Office Budget and Analysis Division, at (415) 554-4792 if you have any questions regarding this information.

OFFICE OF THE MAYOR  
SAN FRANCISCO



EDWIN M. LEE

TO: Angela Calvillo, Clerk of the Board of Supervisors  
FROM: Mayor Edwin M. Lee *EW*  
RE: Neighborhood Beautification and Graffiti Clean-up Fund Tax Designation Ceiling  
DATE: May 31, 2016

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Attached for introduction to the Board of Supervisors is an ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax designation ceiling for tax year 2016.

I respectfully request a waiver of the 30-day hold and that this item be calendared in Budget & Finance Committee on June 16, 2016.

Should you have any questions, please contact Nicole Elliott (415) 554-7940.

RECEIVED  
BOARD OF SUPERVISORS  
SAN FRANCISCO  
2016 MAY 31 PM 1:34  
BY *[Signature]*

