

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

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3 **Ordinance adopting the Neighborhood Beautification and Graffiti Clean-up Fund Tax**
4 **designation ceiling for tax year 2026.**

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

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

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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. _____, and is incorporated herein by reference.
18 For the 2026 tax year, the designation ceiling shall be 6.2% of a taxpayer’s gross receipts
19 tax liability for the year.

20 The Treasurer and Tax Collector shall post the designation ceiling to the website of
21 the 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 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the
25 Board of Supervisors overrides the Mayor’s veto of the ordinance.

1 APPROVED AS TO FORM:
2 DAVID CHIU, City Attorney

3 By: /s/ Scott M. Reiber
4 SCOTT M. REIBER
5 Chief Tax Attorney

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