

1 [Hotel Tax Exemption]  
2 AMENDING ARTICLE 7 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE  
3 (TRANSIENT OCCUPANCY TAX) BY AMENDING SECTION 506 TO PROVIDE THAT FOR  
4 HOTELS WHICH RENT SHARED ROOMS THE HOTEL TAX EXEMPTION SHALL BE BASED  
5 ON THE RENT CHARGED PER PERSON AND RETROACTIVELY REPEALING THE SUNSET  
6 CLAUSE APPLICABLE TO THE HOTEL TAX EXEMPTION.

7 Note: Additions and substitutions are underlined;  
8 deletions are in ((double parentheses)).

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

10  
11 Section 1. Article 7 of Part III of the San Francisco Municipal Code is hereby amended by  
12 amending Section 506, to read as follows:

13 **SEC. 506. EXEMPTIONS.** No tax shall be imposed hereunder:

14 (a) Upon a permanent resident.

15 (b) Upon a corporation or association having a formally recognized exemption from income  
16 taxation pursuant to Section 501(c) or 501(d) or 401(a) of Title 26 of the United States Code as  
17 qualified by Sections 502, 503, 504 and 508 of Title 26 of the United States Code.

18 (c) Where the rent is less than at the rate of \$30 a day or \$100 per week. For multiple-  
19 occupancy guest rooms where the hotel determines who will share the rooms, the exemption shall be  
20 based on the rent charged per person.

21 Section 2. Any previous sunset clause or other expiration date for the amendments contained in  
22 Ordinance No. 113-98 is hereby repealed, effective July 1, 2000.

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APPROVED AS TO FORM:

LOUISE H. RENNE, City Attorney

By:   
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D. MALCOLM CARSON  
Deputy City Attorney

SUPERVISOR BIERMAN  
BOARD OF SUPERVISORS



# City and County of San Francisco

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

## Tails

## Ordinance

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**File Number:** 001676

**Date Passed:**

Ordinance amending Article 7 of Part III of the San Francisco Municipal Code (Transient Occupancy Tax) by amending Section 506 to provide that for hotels which rent shared rooms the hotel tax exemption shall be based on the rent charged per person and retroactively repealing the Sunset Clause applicable to the hotel tax exemption.

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December 4, 2000 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 11 - Ammiano, Becerril, Bierman, Brown, Katz, Kaufman, Leno, Newsom, Teng, Yaki, Yee

December 11, 2000 Board of Supervisors — FINALLY PASSED

Ayes: 10 - Ammiano, Bierman, Brown, Katz, Kaufman, Leno, Newsom, Teng, Yaki, Yee

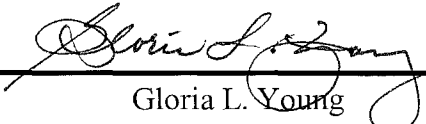
Absent: 1 - Becerril

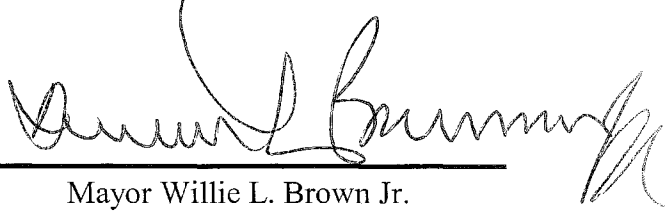
File No. 001676

I hereby certify that the foregoing Ordinance was FINALLY PASSED on December 11, 2000 by the Board of Supervisors of the City and County of San Francisco.

DEC 22 2000

Date Approved

  
Gloria L. Young  
Clerk of the Board

  
Mayor Willie L. Brown Jr.