

1 [Business and Tax Regulations Code - Disclosure of Vacancy Tax Information]

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3 **Ordinance amending the Business and Tax Regulations Code to permit the Tax**
4 **Collector to make public certain information regarding the Vacancy Tax.**

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.

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

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12 Section 1. The Business and Tax Regulations Code is hereby amended by revising
13 Article 6, Section 6.9-1, to read as follows:

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15 **SEC. 6.9-1. RETURNS AND PAYMENTS.**

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17 (j) **Vacancy Tax.**

18 (1) **Annual Due Date.** Except as otherwise provided in this Business and Tax
19 Regulations Code, returns and payments of the Vacancy Tax (Article 29) shall be filed
20 annually and are due and payable, and shall be delinquent if not submitted and paid to the
21 Tax Collector, on or before the last day of February of the succeeding year.

22 (2) **Additional Filing Requirements.** In addition to the filing requirements in
23 Section 6.9-1(j)(1), anyone that is an owner, lessee, or sublessee of Taxable Commercial
24 Space, as that term is defined in Article 29 of the Business and Tax Regulations Code, at any
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1 time during a calendar year shall file a Vacancy Tax return, in the form and manner prescribed
2 by the Tax Collector, on or before the last day of February of the succeeding year.

3 (3) Notwithstanding Section 6.22-1 of this Article 6, the Tax Collector may make public
4 the following information regarding each Taxable Commercial Space, as that term is defined in
5 Section 2903 of Article 29, whether obtained from the returns filed under Sections 6.9-1(j)(1) or (2) or
6 otherwise:

7 (A) The name of the person or persons required to file a return for any tax year
8 with respect to the Taxable Commercial Space, and whether each such person filed a return;

9 (B) The name of the person or persons required to pay the Vacancy Tax for any
10 tax year with respect to the Taxable Commercial Space;

11 (C) The address and block and lot number of the Taxable Commercial Space;

12 (D) Whether the Taxable Commercial Space was kept Vacant during a tax year
13 for purposes of Article 29 of the Business and Tax Regulations Code; and

14 (E) The rate of the Vacancy Tax applicable to the Taxable Commercial Space
15 for a tax year.

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17 Section 2. Effective Date. This ordinance shall become effective 30 days after
18 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
19 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
20 of Supervisors overrides the Mayor's veto of the ordinance.

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22 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
23 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
24 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal
25 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment

1 additions, and Board amendment deletions in accordance with the “Note” that appears under
2 the official title of the ordinance.

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4 Section 4. Undertaking for the General Welfare. In enacting and implementing this
5 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not
6 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it
7 is liable in money damages to any person who claims that such breach proximately caused
8 injury.

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10 APPROVED AS TO FORM:
11 DAVID CHIU, City Attorney

12 By: /s/ Scott M. Reiber
13 SCOTT M. REIBER
Chief Tax Attorney

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