

**LEGISLATIVE DIGEST**  
*(Amended in Committee June 27, 2022)*

[Business and Tax Regulations Code - Disclosure of Vacancy Tax Information; Penalties For Failure to Timely File Vacancy Tax Returns]

**Ordinance amending the Business and Tax Regulations Code to permit the Tax Collector to make public certain information regarding the Vacancy Tax, and to waive the penalty for failure to timely file Vacancy Tax returns for tax years 2022 and 2023.**

Existing Law

At the March 3, 2020 election, the voters passed the Vacancy Tax Ordinance, which imposes a Vacancy Tax on owners, lessees, and sublessees that keep certain ground floor, commercial space vacant. The Board of Supervisors suspended application of the Vacancy Tax through December 31, 2021.

The first Vacancy Tax returns will become due on February 28, 2023, for calendar year 2022. Under current law, any information in those returns would be confidential, and could only be used or shared in specified limited circumstances.

The Tax Collector may impose a penalty of up to \$500, in addition to all other penalties, on taxpayers that do not timely file Vacancy Tax returns as required.

Amendments to Current Law

This ordinance would permit the Tax Collector to make the following information public with respect to each commercial space covered by the Vacancy Tax:

- The name of the person or persons required to file a Vacancy Tax return with respect to that commercial space for that calendar year, and whether each such person filed a return;
- The name of the person or persons required to pay the Vacancy Tax with respect to that commercial space for that calendar year;
- The address and block and lot number of the commercial space;
- Whether the commercial space was kept vacant during the calendar year; and
- The rate of the Vacancy Tax applicable to the commercial space for the calendar year.

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This ordinance would also waive the penalty of up to \$500 for the failure to timely file a Vacancy Tax return for calendar years 2022 and 2023.

Background Information

This legislative digest reflects amendments made in committee on June 27, 2022, waiving the penalty of up to \$500 for the failure to timely file a Vacancy Tax return for calendar years 2022 and 2023.

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