

File No. 230307

Committee Item No. 3

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee Date May 10, 2023

Board of Supervisors Meeting Date _____

Cmte Board

<input type="checkbox"/>	<input type="checkbox"/>	Motion
<input type="checkbox"/>	<input type="checkbox"/>	Resolution
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Ordinance
<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	Introduction Form
<input type="checkbox"/>	<input 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)

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>Referral FYI 3/29/2023</u>
<input type="checkbox"/>	<input type="checkbox"/>	_____
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Completed by: Brent Jalipa Date May 4, 2023

Completed by: Brent Jalipa Date _____

[Business and Tax Regulations Code - Extending Sunset Date of Credit from Early Care and Education Commercial Rents Tax for Qualifying Child Care Facilities]

Ordinance amending the Business and Tax Regulations Code to extend for five years, until December 31, 2028, the credit against the Early Care and Education Commercial Rents Tax for qualifying child care facilities.

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

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

Section 1. Article 21 of the Business and Tax Regulations Code is hereby amended by revising Section 2106.1, to read as follows:

(a) Any person subject to the Early Care and Education Commercial Rents Tax imposed under this Article 21 that leases or provides Commercial Space in a property in the City for a Qualifying Child Care Facility that operates for more than six months in a tax year shall be allowed a credit against the Early Care and Education Commercial Rents Tax for that tax year. If a person entitled to the credit under this Section 2106.1 is required to file an Early Care and Education Commercial Rents Tax return on a combined basis under Section 2107, the credit may be claimed against the Early Care and Education Commercial Rents Tax liability required to be reflected on the combined return for that tax year. In no event shall the credit allowed under this Section 2106.1 reduce a person or combined group's Early Care and Education Commercial Rents Tax liability for any tax year to less than zero, and no credit shall be allowed as a carryforward to a subsequent tax year.

* * * *

(h) The credit provided by this Section 2106.1 shall be allowable in tax years ending after December 31, 2018, and shall expire by operation of law on December 31, 2023~~28~~28. No person may use or claim the credit provided for under this Section 2106.1 after the expiration date of this Section.

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

Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the "Note" that appears under the official title of the ordinance.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

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

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BOARD of SUPERVISORS



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TDD/TTY No. (415) 554-5227

MEMORANDUM

TO: José Cisneros, City Treasurer, Office of the Treasurer and Tax Collector
Denise Corvino, Deputy Director, Office of Early Care and Education
Ingrid Mezquita, Executive Director, Department of Early Childhood
Maria Su, Director, Department of Children, Youth and Their Families
Derik Aoki, Acting Deputy Director, Children and Families Commission

FROM: Brent Jalipa, Assistant Clerk, Budget and Finance Committee

DATE: March 24, 2023

SUBJECT: PROPOSED ORDINANCE INTRODUCED

The Board of Supervisors' Budget and Finance Committee has received the following proposed Ordinance, introduced by Supervisor Myrna Melgar:

File No. 230307

Ordinance amending the Business and Tax Regulations Code to extend for five years, until December 31, 2028, the credit against the Early Care and Education Commercial Rents Tax for qualifying child care facilities.

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector
Rebecca Cortez, Department of Children, Youth and Their Families
Jasmine Dawson, Department of Children, Youth and Their Families

Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- ☒ 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- ☐ 2. Request for next printed agenda Without Reference to Committee.
- ☐ 3. Request for hearing on a subject matter at Committee.
- ☐ 4. Request for letter beginning : "Supervisor inquiries"
- ☐ 5. City Attorney Request.
- ☐ 6. Call File No. from Committee.
- ☐ 7. Budget Analyst request (attached written motion).
- ☐ 8. Substitute Legislation File No.
- ☐ 9. Reactivate File No.
- ☐ 10. Topic submitted for Mayoral Appearance before the BOS on

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- ☐ Small Business Commission ☒ Youth Commission ☐ Ethics Commission
- ☐ Planning Commission ☐ Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form.

Sponsor(s):

 Supervisor Melgar;

Subject:

 Business and Tax Regulations Code - Extending Sunset Date of Credit from Early Care and Education Commercial Rents Tax for Qualifying Child Care Facilities

The text is listed:

 Ordinance amending the Business and Tax Regulations Code to extend for five years, until December 31, 2028, the credit against the Early Care and Education Commercial Rents Tax for qualifying child care facilities.Signature of Sponsoring Supervisor: /S/Myrna Melgar

For Clerk's Use Only