

1 [Various Codes - Fee Elimination and Administrative Provisions]

2

3 **Ordinance amending the Business and Tax Regulations Code, Administrative Code,**
4 **Health Code, Police Code, and Public Works Code to make the following changes if the**
5 **voters approve Proposition M in the November 5, 2024, election: 1) eliminate certain**
6 **fees beginning in 2026, and 2) increase the gross receipts threshold from \$2,500,000 to**
7 **\$5,000,000 for reductions to annual curbside shared spaces fees beginning in 2026;**
8 **and to make the following additional changes regardless of whether the voters approve**
9 **Proposition M: 3) extend indefinitely the waiver of business location and device fees**
10 **for businesses with taximeter devices; 4) extend indefinitely the suspension of the**
11 **registration certificate and fee requirements for taxi drivers and drivers for**
12 **transportation network companies; 5) authorize the Tax Collector to collect certain**
13 **additional license fees on the unified license bill; and 6) amend the delinquency date**
14 **and penalty provisions and add interest provisions relating to license fees collected on**
15 **the unified license bill.**

16

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

24

25

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

1 Section 1. Article 2 of the Business and Tax Regulations Code is hereby amended by
2 revising Sections 143, 223, 237, 244, 248, 249.1, 249.11, 249.14, and 249.25, to read as
3 follows:

4 **SEC. 143. THEATERS.**

5 (a) For license periods beginning on or before March 31, 2026, eEvery person, firm, or
6 corporation maintaining, conducting, or operating a theater, motion picture theater, or other
7 place of amusement, excepting places of amusement licensed under Section 110 and 159 of
8 this Article 2 and except a circus or show, exhibition, or performance given under canvas or
9 cloth covering or enclosure, shall pay a license fee according to the seating capacity of such
10 theater or other place of amusement, entertainment, or exhibition, as follows:

11 (1) Those seating 1,999 persons or more shall pay a license fee, if issued for
12 one year, \$870 per annum; if for three months, \$240 per quarter; if for one month, \$140 per
13 month; if for one day, \$88 per day;

14 (2) Those seating not to exceed 1,999 persons and more than 500 persons,
15 and free theaters, without reference to their seating capacity shall pay a license fee for one
16 year of \$870; for three months, \$140; for one month, \$105; for one day, \$88;

17 (3) All theaters with a seating capacity of less than 500 persons shall pay a
18 license fee of \$390 per annum.

19 One seat is 22 inches.

20 No license shall be required for exhibitions or entertainments given for the benefit of
21 churches, schools, or other charitable entertainments by an amateur dramatic association or
22 literary society.

23 (b) For license periods beginning on or after April 1, 2026, the fees in this Section 143 shall be
24 \$0.

1 **SEC. 223. USE OF OPEN FLAMES AND CANDLES.**

2 For license periods beginning on or before March 31, 2026, eEvery person, firm, or
3 corporation using an open flame or candles that require a permit from the Fire Department
4 shall pay an annual license fee of \$359. For license periods beginning on or after April 1, 2026,
5 the annual license fee shall be \$0.

6
7 **SEC. 237. PLACES OF PUBLIC ASSEMBLY AND OPEN-AIR ASSEMBLY.**

8 For license periods beginning on or before March 31, 2026, eEvery person, firm, or
9 corporation engaged in the business of maintaining, operating, or using a building, stadium, or
10 structure as a place of public assembly or an open-air assembly that requires a permit from
11 the Fire Department, and where a license is not required elsewhere in the Municipal Code,
12 shall pay an annual license fee of \$589 per year. This The license fee for the Fire Department
13 permit shall be paid annually on or before March 31, in accordance with the provisions of
14 Section 76.1 of the Business and Tax Regulations Code. For license periods beginning on or
15 after April 1, 2026, the annual license fee shall be \$0.

16
17 **SEC. 244. APPLICATION OF FLAMMABLE FINISHES; AND USE AND OPERATION OF**
18 **INDUSTRIAL BAKING AND DRYING OVENS.**

19 For license periods beginning on or before March 31, 2026, eEvery person, firm, or
20 corporation engaged in the business of applying flammable finishes, including floor finishes,
21 that requires a permit from the Fire Department; or using or operating an industrial baking and
22 drying oven that requires a permit from the Fire Department, shall pay an annual license fee
23 of \$359. This The license fee for the Fire Department permit shall be paid annually on or before
24 March 31, in accordance with the provisions of Section 76.1 of the Business and Tax
25

1 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fee
 2 shall be \$0.

3
 4 **SEC. 248. FOOD PRODUCT AND MARKETING ESTABLISHMENTS.**

5 (a) The following fee for licenses is established for persons, firms, or corporations
 6 engaged in the conduct or operation of the handling, manufacture, or sale of foodstuffs,
 7 annually payable in advance to the Tax Collector.

Class	Fee
Class A. Food product and marketing establishments without food preparation with a total square footage of: Class A-1. Less than 5,001 square feet Class A-2. 5,001 square feet to 10,000 square feet Class A-3. 10,001 square feet to 20,000 square feet Class A-4. Greater than 20,000 square feet	 \$647 \$847 \$1,054 \$1,277
Class B. Food product and marketing establishments with food preparation with a total square footage of: Class B-1. Less than 5,001 square feet Class B-2. 5,001 square feet to 10,000 square feet Class B-3. 10,001 square feet to 20,000 square feet Class B-4. Greater than 20,000 square feet (“Supermarket”) with: 1 Food Preparation Station 2 to 3 Food Preparation Stations 4 or more Food Preparation Stations	 \$693 \$898 \$1,091 \$1,235 \$1,390 \$1,544
Class C. Retail bakeries Without food preparation	 \$753

1	With food preparation	\$1,290
2	* * * *	* * * *

3 (b) The license fees set forth above shall be paid annually on or before March 31, in
4 accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.

5 (c) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026,
6 the annual license fee for the following licenses shall be \$0:

7 (1) Class A-1: Food product and marketing establishments without food preparation
8 with a total square footage less than 5,001 square feet.

9 (2) Class B-1: Food product and marketing establishments with food preparation with
10 a total square footage less than 5,001 square feet.

11 (3) Class C: Retail bakeries without food preparation.

12 (4) Class C: Retail bakeries with food preparation.

13
14 **SEC. 249.1. FOOD PREPARATION AND SERVICE ESTABLISHMENTS.**

15 Every person, firm, or corporation engaged in the business of operating food
16 preparation and service establishments, as defined in Section 451 of the Health Code, that
17 require permits from the Department of Public Health shall pay an annual license fee to the
18 Tax Collector as follows:

19 (a)

20	Class	Fee
21	Class A. Food preparation and service establishments with a	
22	total square footage of:	
23	Less than 1,000 square feet	\$879
24	1,000 square feet to 2,000 square feet-	\$1,158
25		

1	Greater than 2,000 square feet	\$1,326
2	Class B. Bar or tavern	
3	Without food preparation	\$750
4	With food preparation	\$950
5		
6	Class C. Take-out establishment	\$1,051
7	Class D. Fast food establishment	\$1,189
8	Class E. Catering facility	<i>\$1,025</i>
9	Catering facility – No Cooking	\$618
10	Catering facility – Cooking	\$1,054
11		
12	* * * *	* * * *
13	Class H. Mobile Food Facilities	
14	Class H-1. Mobile Food Facility 1	\$195
15	Class H-2. Mobile Food Facility 2	\$292
16	Class H-3. Mobile Food Facility 3	\$195
17	Class H-4. Mobile Food Facility 4	\$778
18	Class H-5. Mobile Food Facility 5	\$778
19		
20	* * * *	* * * *
21	Class P. Caterer	\$376
22		
23	* * * *	* * * *

24 The license fees set forth above shall be paid annually on or before March 31, in
25 accordance with the provisions of Section 76.1 of the Business and Tax Regulations Code.

1 Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual
2 license fee for the following licenses shall be \$0:

3 (1) Class A: Food preparation and service establishments with a total square footage
4 less than 1,000 square feet.

5 (2) Class A: Food preparation and service establishments with a total square footage
6 1,000 square feet to 2,000 square feet.

7 (3) Class A: Food preparation and service establishments with a total square footage
8 greater than 2,000 square feet.

9 (4) Class B: Bar or tavern without food preparation.

10 (5) Class B: Bar or tavern with food preparation.

11 (6) Class C: Take-out establishment.

12 (7) Class D: Fast food establishment.

13 (8) Class E: Catering facility – No Cooking.

14 (9) Class E: Catering facility – Cooking.

15 (10) Class H: Mobile Food Facility 1.

16 (11) Class H: Mobile Food Facility 2.

17 (12) Class H: Mobile Food Facility 3.

18 (13) Class H: Mobile Food Facility 4.

19 (14) Class H: Mobile Food Facility 5.

20 (15) Class P: Caterer.

21 * * * *

22
23 **SEC. 249.11. TEMPORARY AND ANNUAL PERMITS FOR SPECIAL EVENTS; FEES.**

24 (a) Temporary permits, effective for a period of one to 90 days, and annual permits will
25 be granted by the Department of Public Health (“Department”) to operate establishments

1 under Section 248 – Food Product and Marketing Establishments and Section 249.1 – Food
2 Preparation and Service Establishments.

3 (b) Business concerns whose regular sales activities concern products or commodities
4 other than food, but sell or give away food periodically for sales promotion purposes shall
5 obtain either a temporary or annual permit prescribed by this Section 249.11.

6 (c) Temporary Special Event permits will be granted by the Department to operate
7 special events referred to in Section 451 and subsection 452(g) of the Health Code upon
8 payment of fees listed as follows:

9 (1) Application fees, per event:

10 (A) Event sponsor: \$180;

11 (B) Food operator, where all food sold or distributed and the method of
12 processing the food is considered to be low in potential hazard by the Department: \$50;

13 (C) Food operator, where any food sold or distributed or the method of
14 processing the food is considered to be high in potential hazard by the Department: \$130.

15 (2) Permit fees, per location:

16 (A) \$74 for up to two days, and \$50 for each additional day, where all
17 food sold or distributed and the method of processing the food is considered to be low in
18 potential hazard by the Department;

19 (B) \$114 for up to two days, and \$50 for each additional day, where any
20 food sold or distributed or the method of processing the food is considered to be high in
21 potential hazard by the Department.

22 (d) Annual Special Event permits will be granted by the Department to operate at
23 special events referred to in Section~~s~~ 451 and subsection 452(g) of the Health Code upon
24 payment of the fees listed as follows:

25 (1) Application fees:

1 (A) Food operator, where all food sold or distributed and the method of
2 processing the food is considered to be low in potential hazard by the Department: \$401;

3 (B) Food operator, where any food sold or distributed or the method of
4 processing the food is considered to be high in potential hazard by the Department: \$401.

5 (2) Permit fees:

6 (A) Food operator, where all food sold or distributed and the method of
7 processing the food is considered to be low in potential hazard by the Department: \$353;

8 (B) Food operator, where any food sold or distributed or the method of
9 processing the food is considered to be high in potential hazard by the Department: \$588.

10 The annual fees set forth in this subsection (d) shall be paid annually on or before
11 March 31, in accordance with Section 76.1 of the Business and Tax Regulations Code.

12 Notwithstanding the foregoing, for periods beginning on or after April 1, 2026, the Annual Special
13 Event permit fees in subsection (d)(2) shall be \$0.

14 * * * *

15
16 **SEC. 249.14. CERTIFIED TESTERS.**

17 Every person who is not a City employee and who is engaged in testing backflow
18 prevention or cross-connection control devices for which a certificate is required from the
19 Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said
20 certificate, as follows:

- 21 (a) Initial application for certification: \$159.
- 22 (b) Training for certification: \$115.
- 23 (c) Examination for certification: \$78.
- 24 (d) Seals or tags: \$11 each.
- 25 (e) Annual license fee and recertification fee: \$84.

1 ~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are~~
2 ~~nonrefundable.~~ The annual fees imposed by this Section 249.14 shall be due and payable on March 31
3 of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector
4 under the Unified License Bill provisions of Section 76.1 of Article 2 of the Business and Tax
5 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license and
6 recertification fee in subsection (e) shall be \$0.

7
8 **SEC. 249.25. BODY ART LICENSE FEES.**

9 (a) For license periods beginning before April 1, 2026, eEvery body art facility shall pay a
10 license fee of \$1,372 per year, or for any portion of a year. Every person registered as a body
11 art practitioner shall pay a license fee of \$100.00. The fees shall be due annually on March 31
12 ~~of each year~~, pursuant to Section 76.1, Article 2 of the San Francisco Business and Tax
13 Regulations Code. For license periods beginning on or after April 1, 2026, the annual license fees in
14 this subsection shall be \$0.

15 (b) Beginning with ~~F~~fiscal ~~Y~~year 2014-2015, the fee set forth in this Section 249.25 may
16 be adjusted each year, without further action by the Board of Supervisors, as set forth in this
17 Section. Not later than April 1, the Director shall report to the Controller the revenues
18 generated by the fee for the prior fiscal year and the prior fiscal year's costs of operation, as
19 well as any other information that the Controller determines appropriate to the performance of
20 the duties set forth in this Section. This subsection (b) shall only apply to fees for license periods
21 beginning before April 1, 2026.

22 (c) Not later than May 15, the Controller shall determine whether the current fee has
23 produced or is projected to produce revenues sufficient to support the costs of providing the
24 services for which the fee is assessed and that the fee will not produce revenue which is
25 significantly more than the costs of providing the services for which the fee is assessed. The

1 Controller shall, if necessary, adjust the fee upward or downward for the upcoming fiscal year
2 as appropriate to ensure that the program recovers the costs of operation without producing
3 revenue which is significantly more than such costs. The adjusted fee shall become operative
4 on July 1. This subsection (c) shall only apply to fees for license periods beginning before April 1,
5 2026.

6
7 Section 2. The Administrative Code is hereby amended by revising Sections 1.13-5,
8 94A.10, and 115.4 in Chapters 1, 94A, and 115, respectively, to read as follows:

9 **SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

10 (a) **Registration and Fee Requirement.** All weighing and measuring devices used
11 for commercial purposes, as defined in California Business and Professions Code
12 Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights
13 and Measures (“County Sealer”). A registration may not be transferred between persons or
14 locations. The fee charged by the County Sealer for such registration shall be used to offset
15 the costs of inspecting and testing of said devices pursuant to California Business and
16 Professions Code Section 12240 and to recover the cost of carrying out California Business
17 and Professions Code Section 12211. The initial fee shall be due and payable immediately
18 upon the commencement of the commercial use of the device. Thereafter, the fee shall be
19 due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the
20 Business and Tax Regulations Code for the upcoming registration term commencing April 1.
21 ~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were~~
22 ~~effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

23 (b) **Calculation of Fee.** The amount of the fee shall be set to recover the total costs of
24 inspection and testing incurred by the County Sealer for each annual registration, but shall not
25 exceed the maximum annual charges authorized under California Business and Professions

1 Code Section 12240. Each registration fee shall include a business location fee component; a
2 device fee component; and a State of California administrative charge. The registration fee
3 shall be according to the following schedule:

4 (1) Beginning January 1, 2013, and through and including annual registration years
5 beginning on or before March 31, 2026~~thereafter~~, the registration fee shall be \$100 per business
6 location, plus a device fee listed in subsections ~~(e)(1)(A)~~ through ~~(e)(11)(K)~~ below.

7 ~~(e) Device Fees.~~

8 ~~(1A)~~ For large capacity weighing devices, other than livestock, with
9 capacities of 10,000 pounds or greater, the device fee shall not exceed \$250 per device;_

10 ~~(2B)~~ For smaller capacity weighing devices, other than livestock scales,
11 with capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not
12 exceed \$150 per device;_

13 ~~(3C)~~ For livestock scales with capacities of 10,000 pounds or greater, the
14 device fee shall not exceed \$150 per device;_

15 ~~(4D)~~ For livestock scales with capacities of at least 2,000 pounds but less
16 than 10,000 pounds, the device fee shall not exceed \$100 per device;_

17 ~~(5E)~~ For liquefied petroleum gas meters, truck mounted or stationary, the
18 device fee shall not exceed \$185 per device.

19 ~~(6F)~~ For wholesale and vehicle meters, the device fee shall not exceed
20 \$75 per device;_

21 ~~(7G)~~ For computing scales, the device fee shall not exceed \$23 per
22 device. For purposes of this subsection ~~(7G)~~, a computing scale shall be a weighing device
23 with a capacity of less than 100 pounds that indicates the money value of any commodity
24 weighed, at predetermined unit prices, throughout all or part of the weighing range of the
25 scale. For the purposes of this subsection, the portion of the annual registration fee

1 consisting of the business location fee and the device fees authorized by this subsection shall
2 not exceed the sum of \$1,000 for each business location.

3 (~~8H~~) For jewelry and prescription scales, the device fee shall not exceed
4 \$80 per device. For purposes of this subsection (~~8H~~), a jewelry or prescription scale is a scale
5 that meets the specifications, tolerances, and sensitivity established pursuant to California
6 Business and Professions Code Section 12107.

7 (~~9I~~) For weighing devices, other than computing, jewelry, and
8 prescription scales, as defined in subsections (~~7G~~) and (~~8H~~), with capacities of at least 100
9 pounds, but less than 2,000 pounds, the device fee shall not exceed \$50 per device.

10 (~~10J~~) For vehicle odometers utilized to charge mileage usage fees in
11 vehicle rental transactions or in computing other charges for service, including, but not limited
12 to, ambulance, towing, or limousine services, the device fee shall not exceed \$60 per device.

13 (~~Ai~~) This subsection (~~10J~~) does not apply to odometers in rental
14 passenger vehicles, as defined by California Vehicle Code Section 465, that are subject to
15 California Civil Code Sections 1939.01 et seq. If a person files a complaint with the County
16 Sealer regarding the accuracy of a rental passenger vehicle odometer, the County Sealer may
17 charge a fee to the operator of the vehicle rental business sufficient to recover, but not to
18 exceed, the reasonable cost of testing the device in investigation of the complaint.

19 (~~Bi~~) For vehicle odometers utilized to charge mileage usage fees
20 in vehicle rental transactions involving nonpassenger vehicles that are not subject to
21 California Civil Code Sections 1939.01 et seq., the portion of the annual registration fee
22 consisting of the business location fee and the device fee authorized under this subsection
23 (~~10J~~) shall not exceed \$340 for each business location.

24 (~~HK~~) For all other commercial weighing or measuring devices not listed
25 above in this subsection (b)(1), the device fee shall not exceed \$20 per device. For purposes of

1 this subsection (~~HK~~), the total annual registration fee shall not exceed the sum of \$1,000 for
2 each business location.

3 (2) For annual registration years beginning on or after April 1, 2026, the registration
4 fee shall be \$0 per business location, plus a device fee listed in subsections (2)(A) through (2)(K)
5 below.

6 (A) For large capacity weighing devices, other than livestock, with capacities of
7 10,000 pounds or greater, the device fee shall not exceed \$250 per device.

8 (B) For smaller capacity weighing devices, other than livestock scales, with
9 capacities of at least 2,000 pounds but less than 10,000 pounds, the device fee shall not exceed \$150
10 per device.

11 (C) For livestock scales with capacities of 10,000 pounds or greater, the device
12 fee shall not exceed \$150 per device.

13 (D) For livestock scales with capacities of at least 2,000 pounds but less than
14 10,000 pounds, the device fee shall not exceed \$100 per device.

15 (E) For liquefied petroleum gas meters, truck mounted or stationary, the device
16 fee shall not exceed \$185 per device.

17 (F) For wholesale and vehicle meters, the device fee shall not exceed \$75 per
18 device.

19 (G) For computing scales, the device fee shall be \$0 per device. For purposes
20 of this subsection (G), a computing scale shall be a weighing device with a capacity of less than 100
21 pounds that indicates the money value of any commodity weighed, at predetermined unit prices,
22 throughout all or part of the weighing range of the scale.

23 (H) For jewelry and prescription scales, the device fee shall not exceed \$80 per
24 device. For purposes of this subsection (H), a jewelry or prescription scale is a scale that meets the
25

1 specifications, tolerances, and sensitivity established pursuant to California Business and Professions
2 Code Section 12107.

3 (I) For weighing devices, other than computing, jewelry, and prescription
4 scales, as defined in subsections (2)(G) and (2)(H), with capacities of at least 100 pounds, but less than
5 2,000 pounds, the device fee shall be \$0 per device.

6 (J) For vehicle odometers utilized to charge mileage usage fees in vehicle rental
7 transactions or in computing other charges for service, including, but not limited to, ambulance,
8 towing, or limousine services, the device fee shall not exceed \$60 per device.

9 (i) This subsection (J) does not apply to odometers in rental passenger
10 vehicles, as defined by California Vehicle Code Section 465, that are subject to California Civil Code
11 Sections 1939.01 et seq. If a person files a complaint with the County Sealer regarding the accuracy of
12 a rental passenger vehicle odometer, the County Sealer may charge a fee to the operator of the vehicle
13 rental business sufficient to recover, but not to exceed, the reasonable cost of testing the device in
14 investigation of the complaint.

15 (ii) For vehicle odometers utilized to charge mileage usage fees in
16 vehicle rental transactions involving nonpassenger vehicles that are not subject to California Civil
17 Code Sections 1939.01 et seq., the portion of the annual registration fee consisting of the business
18 location fee and the device fee authorized under this subsection (J) shall not exceed \$340 for each
19 business location.

20 (K) For all other commercial weighing or measuring devices not listed above in
21 this subsection (b)(2), the device fee shall be \$0 per device.

22 (c~~d~~) **Business Locations.** For purposes of this Section 1.13-5, a single business
23 location is defined as:

24 (1) each vehicle, except for those vehicles that are employed in vehicle rental
25 transactions containing one or more commercial devices; or,

1 (2) (A) for vehicles that are employed in vehicle rental transactions that are
2 not subject to California Civil Code Sections 1939.01 et seq., each business location at which
3 vehicles are stored or maintained by a vehicle rental company for the purposes of renting
4 vehicles to customers.

5 (B) A facility that meets all of the following criteria shall not be considered
6 a business location for the purposes of this subsection (~~c~~)(2):

7 (i) The facility is not wholly, or in any part, owned, leased, or
8 operated by the vehicle rental company.

9 (ii) The facility is not operated or staffed by an employee of the
10 vehicle rental company.

11 (iii) The facility stores or maintains, on a temporary basis, vehicles
12 at the location for customer convenience.

13 If a person files a complaint with the County Sealer regarding the accuracy of an
14 odometer in a vehicle found or located at a facility described in this subsection (c)(2)(B), the
15 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to
16 recover, but not to exceed the reasonable cost of testing the device in investigation of the
17 complaint; or,

18 (3) each business location that uses different categories or types of commercial
19 devices that require the use of specialized testing equipment and that necessitates not more
20 than one inspection trip by a ~~Weights~~ ~~and Measures~~ ~~official~~ official.

21 (~~de~~) **Utility Meters.** For marinas, mobile home parks, recreational vehicle parks, and
22 apartment complexes, where the owner of the marina, park, or complex owns and is
23 responsible for the utility meters, the device fee shall not exceed the following:

24 (1) For water submeters, \$2 per device per space or apartment.

25 (2) For electric submeters, \$3 per device per space or apartment.

1 (3) For vapor submeters, \$4 per device per space or apartment.

2 Marinas, mobile home parks, recreational vehicle parks, and apartment complexes, for
3 which the above fees are assessed, shall be inspected and tested as frequently as required
4 by California Code of Regulations, title 4, Section 4070.

5 (ef) **State of California Fees.** In addition to the fees set forth above, the California
6 Code of Regulations, title 4, Section 4075, requires each County Sealer to collect the fees
7 therein, as amended from time to time, on behalf of the California Department of Food and
8 Agriculture (“CDFA”) for recovery of CDFA’s administrative costs, and to remit these funds to
9 CDFA.

10 (fg) **Rules and Regulations.** The County Sealer shall promulgate such rules and
11 regulations as are reasonable and necessary to implement this Section 1.13-5.

12 (gh) **Penalties.** ~~The penalty for fees not paid within 30 days of billing shall be 100% of the~~
13 ~~unpaid fees. The penalties in the foregoing sentence shall not be effective for fees in subsection (a) for~~
14 ~~registrations effective on or after April 1, 2022. Rather, f~~ Fees in subsection (a) for registrations
15 effective on or after April 1, 2022, shall be subject to the penalties under Section 76.1 of
16 Article 2 of the Business and Tax Regulations Code.

17 (hi) ~~Temporary~~ **Waiver of Fees for Businesses with Taximeter Devices.**

18 (1) ~~The~~ The business location fee and device fee components of the annual
19 registration fees billed by the Tax Collector on or after January 1, 2019, ~~through fees otherwise~~
20 ~~due prior to March 31, 2025,~~ shall be waived for each business with a taximeter device.

21 (2) ~~This subsection (i) shall be retroactive to January 1, 2019.~~

22 (3) ~~This subsection (i) shall expire by operation of law on March 31, 2025. After that~~
23 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

24 (j) ~~Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties~~
25 ~~Paid to the City.~~

1 (1) ~~If a business with a taximeter device pays or has paid to the City any fee waived~~
2 ~~under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount~~
3 ~~of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that~~
4 ~~business. Any refund requested under this subsection (j) must be filed in writing with the Department~~
5 ~~of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2) November 1,~~
6 ~~2022.~~

7 (2) ~~This subsection (j) shall expire by operation of law on March 31, 2025. After that~~
8 ~~date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

9
10 **SEC. 94A.10. FEES.**

11 (a) **Shared Space Permit and License Fees.** Pursuant to §subsection 94A.5(c)(1), a
12 Shared Space Permit substitutes for a permit that would otherwise be required by the
13 Municipal Code. Notwithstanding any other provision of the Municipal Code including Public
14 Works Code Section 2.1.3, the permit and license fees may be adjusted each year, without
15 further action by the Board of Supervisors, only to reflect changes in the relevant Consumer
16 Price Index, as determined by the Controller.

17 (1) Public Works shall assess Sidewalk Shared Spaces permit and license fees
18 using the fees authorized in Article 2.1 of the Public Works Code. The fees to be imposed
19 shall be based on the proposed scope of the Sidewalk Shared Spaces Permit (e.g. sidewalk
20 tables and chairs, or other appropriate permit types).

21 (2) The permit and license fee amounts for Curbside Shared Space Permits are
22 set forth in Public Works Code §subsection 2.1.1(s) and shall be collected by the Tax Collector
23 and due and payable as follows:

24 (A) The permit fees for Curbside Shared Spaces shall be due and
25 payable upon the Tax Collector's issuance of the bill following permit approval, and the annual

1 license fees shall be due and payable annually on March 31, in accordance with Article 2,
2 Section 76.1 of the Business and Tax Regulations Code, with the initial license fee, prorated
3 as described in §subsection 76.1(a) or subsection 76.1-1(a) as applicable, being due and payable
4 upon the Tax Collector's issuance of the bill for that fee following permit approval.

5 (B) (i) The permit and license fees for Curbside Shared Spaces shall
6 be reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of
7 the Business and Tax Regulations Code if the person or combined group's gross receipts
8 within the City as determined under Article 12-A-1 reflected on the person or combined
9 group's most recently filed gross receipts tax return, business registration renewal, or initial
10 business registration application did not exceed \$2,500,000, adjusted annually in accordance
11 with the increase in the Consumer Price Index: All Urban Consumers for the San
12 Francisco/Oakland/San Jose Area for All Items as reported by the United States Bureau of
13 Labor Statistics, or any successor to that index, as of December 31 of the preceding year,
14 beginning with December 31, 2023. If no San Francisco gross receipts were reflected on a
15 person or combined group's gross receipts tax return, business registration renewal, or initial
16 business registration application, such person or combined group will be treated as having \$0
17 San Francisco gross receipts for purposes of this subsection (a)(2)(B)(i). This
18 subsection (a)(2)(B)(i) shall apply to permits issued before April 1, 2026 and to license periods
19 beginning before April 1, 2026.

20 (ii) The permit and license fees for Curbside Shared Spaces shall be
21 reduced by 50% for a person or combined group within the meaning of Article 12-A-1 of the Business
22 and Tax Regulations Code if the person or combined group's gross receipts within the City as
23 determined under Article 12-A-1 reflected on the person or combined group's most recently filed gross
24 receipts tax return, business registration renewal, or initial business registration application did not
25 exceed \$5,000,000, adjusted annually in accordance with the increase in the Consumer Price Index: All

1 Urban Consumers for the San Francisco/Oakland/Hayward Area for All Items as reported by the
2 United States Bureau of Labor Statistics, or any successor to that index, as of December 31 of the
3 calendar year two years prior to the tax year, beginning with tax year 2026, and rounded to the nearest
4 \$10,000. If no San Francisco gross receipts were reflected on a person or combined group's gross
5 receipts tax return, business registration renewal, or initial business registration application, such
6 person or combined group will be treated as having \$0 San Francisco gross receipts for purposes of
7 this subsection (a)(2)(B)(ii). This subsection (a)(2)(B)(ii) shall apply to permits issued on or after
8 April 1, 2026 and to license periods beginning on or after April 1, 2026.

9 (C) If a Permittee does not pay the permit fee within 30 days after it
10 becomes due and payable, the Tax Collector shall add 10% to the amount of the permit fee as
11 a penalty for nonpayment. If the permittee does not pay the fee within 60 days after it
12 becomes due and payable, the Tax Collector shall add 15% to the amount of the permit fee as
13 a penalty for nonpayment. If the permittee does not pay the fee within 90 days after it
14 becomes due and payable, the Tax Collector shall add 25% to the amount of the permit fee as
15 a penalty for nonpayment. If the permittee has failed for a period of six months or more to pay
16 a permit fee, the Tax Collector shall impose an additional penalty of 25% on the amount of the
17 delinquent permit fee, and shall refer the delinquent permittee to the Department of Public
18 Works for administrative action on the permit. These penalties are mandatory and City
19 officers and employees may not waive them in whole or in part. For license periods beginning
20 before April 1, 2026, licensees shall be subject to penalties for delinquent payment of license
21 fees as provided in Article 2, Section 76.1 of the Business and Tax Regulations Code. For
22 license periods beginning on or after April 1, 2026, licensees shall be subject to penalties and interest
23 for delinquent payment of license fees as provided in Article 2, Section 76.1-1 of the Business and Tax
24 Regulations Code.

1 (3) The fees for Roadway Shared Space Permits shall be authorized by the
2 Transportation Code.

3 (b) **Increased Renewal Fees Based On Additional Enforcement Activities.** When
4 there have been three or more verified complaints in the prior year regarding the Permittee’s
5 compliance with the terms of the permit, the Core City Agency that issued the permit is
6 authorized to develop and charge an additional fee to any Permittee seeking renewal of their
7 permit. The fee shall be based on the additional time and materials spent by City staff in
8 enforcing the terms of the permit.

9
10 **SEC. 115.4. ANNUAL REGISTRATION FEE.**

11 Each person registering a point of sale system for a business location in the City and
12 County shall pay an annual registration fee. The Board of Supervisors must ~~approve~~^{ratify} by
13 resolution any changes to the registration fee schedule. For registration terms beginning on or
14 before March 31, 2026, tThe annual registration fee shall be \$75 per business location, plus \$14
15 fee for each point of sale station, provided that the total.~~The~~ point of sale station fee shall not
16 exceed \$773 per business location. For registration terms beginning on or after April 1, 2026, the
17 annual registration fee shall be \$0.

18
19 Section 3. Article 29 of the Health Code is hereby amended by revising Section 29.41,
20 to read as follows:

21
22 **SEC. 29.41. MASSAGE ESTABLISHMENT, SOLE PRACTITIONER MASSAGE**
23 **ESTABLISHMENT, AND OUTCALL MASSAGE SERVICE FEES; REINSPECTION FEES.**

24 * * * *

(b) **Sole Practitioner Massage Establishments.** The application fee for a Sole Practitioner Massage Establishment permit shall be \$497. *For license periods beginning before April 1, 2026, t*The annual license fee for a Sole Practitioner Massage Establishment shall be \$599. The annual license fee shall be due annually on March 31 of each year, pursuant to Section 76.1, Article 2 of the Business and Tax Regulations Code. *For license periods beginning on or after April 1, 2026, the annual license fee in this subsection (b) shall be \$0.*

* * * *

Section 4. Article 1 of the Police Code is hereby amended by revising Section 2.27, to read as follows:

SEC. 2.27. SCHEDULE OF LICENSE FEES FOR PERMITS ISSUED BY THE POLICE DEPARTMENT OR ENTERTAINMENT COMMISSION.

(a) The following license fees are payable to the Tax Collector for permits issued by the Police Department or Entertainment Commission and, when applicable, for their renewal, except as provided in Section 1060.1.1 of the Police Code, as may be amended from time to time:

Note: All license fees are at an annual rate unless otherwise indicated.

TYPE OF PERMIT	LICENSE FEE
* * * *	* * * *
Billiard Parlor	
First Table	268
Each Additional Table	14
Dance Hall Keeper	756
* * * *	* * * *
Extended Hours Permit	896
Fixed Place Outdoor Amplified Sound	345
* * * *	* * * *
Limited Live Performance	265

* * * *	* * * *
Mechanical Amusement Devices	
First Machine	508
Each Additional Machine	0
* * * *	* * * *
Place of Entertainment	863
* * * *	* * * *

(b) Notwithstanding the chart above, for license periods beginning on or after April 1, 2026, the annual license fee for the following licenses shall be \$0:

- (1) Billiard Parlor—First Table.
- (2) Billiard Parlor—Additional Table.
- (3) Dance Hall Keeper.
- (4) Extended Hours Permit.
- (5) Fixed Place Outdoor Amplified Sound.
- (6) Limited Live Performance.
- (7) Mechanical Amusement Devices—First Machine.
- (8) Mechanical Amusement Devices—Each Additional Machine.
- (9) Place of Entertainment.

Section 5. Articles 2.1, 5.2, 5.3, and 5.8 of the Public Works Code are hereby amended by revising Sections 2.1.1, 176.4, 183-3, and 184.83, respectively, to read as follows:

SEC. 2.1.1. FEES.

Notwithstanding the permit fee provisions listed elsewhere in this Code, the permit fee and assessment schedule for the permit categories and uses specifically listed below shall be:

* * * *

1 (b) Tables and Chairs Permit pursuant to Article 5.2 (Sections 176 et seq.):
2 administrative fee of \$52 for permit renewal without prior Department enforcement action and
3 \$104 for new permits or permit renewal resulting from prior Department enforcement action;
4 and inspection fee of \$4.80 per square foot of occupancy for renewal permits without prior
5 Departmental enforcement action, \$5.67 per square foot of occupancy for new permits, and
6 \$6.77 per square foot of occupancy for permit renewal resulting from prior Departmental
7 enforcement action, except that all fee(s) in this subsection (b) shall be \$0 for permits commencing on
8 or after April 1, 2026;

9 (c) Display Merchandise Permit pursuant to Article 5.3 (Sections 183 et seq.): \$112.95
10 administrative fee and inspection fee of \$7.34 per square foot of occupancy, except that the
11 inspection fee in this subsection (c) shall be \$0 for permits commencing on or after April 1, 2026;

12 * * * *

13
14 **SEC. 176.4. ISSUANCE OF PERMIT; APPLICATION FOR VARIANCE.**

15 If after 10 calendar days following posting of the Notice of Intent to Place Café Tables
16 and Chairs, the Department of Public Works has received no protest or opposition to the
17 proposed café tables and chairs and the proposed design and location of the café tables and
18 chairs, as described in the application, conforms to the guidelines set forth by the Director of
19 Public Works, or if applicant receives a variance to the guidelines, the Director of Public
20 Works shall issue a café tables and chairs permit to the applicant.

21 No permit issued under the provisions of this Section 176.4 shall become effective until
22 the permit applicant has signed the permit and has delivered to the Department of Public
23 Works proof of insurance to the limits required by Section 176.5 of this Article 5.2 and has
24 paid a street/sidewalk occupancy fee which shall be calculated for permits commencing on or
25 before March 31, 2026 by applying a rate of \$3 per seat per month, but which shall be no less

1 than \$100 annually nor shall said fee exceed a maximum of \$360 annually. For permits
2 commencing on or after April 1, 2026, no street/sidewalk occupancy fee shall be due.

3 If the application submitted does not meet the guidelines established by the Director of
4 Public Works for approved café tables and chairs, the applicant may apply for special review
5 and approval of the proposed café tables and chairs permit. The Department of Public Works
6 shall then submit the application to the Interdepartmental Staff Committee on Traffic and
7 Transportation (ISCOTT) for special review.

8
9 **SEC. 183-3. PERMIT: APPLICATION, PUBLIC HEARING, FEES, TERM, DISPLAY OF**
10 **PERMIT.**

11 (a) No owner or operator of a business establishment shall occupy any portion of a
12 public sidewalk with stands for the display of fruits and vegetables or nonfood merchandise
13 without first obtaining a permit to do so in accordance with the provisions of Section 183-1 of
14 this Article 5.3. The permit application shall be on a form provided by the Department of
15 Public Works, which form shall include the following provision: “The applicant hereby affirms
16 that the applicant is not prohibited by any lease or rental agreement from locating a display on
17 the sidewalk adjacent to applicant's place of business.” Each application for a permit or an
18 amendment to a permit shall be signed under penalty of perjury and must be accompanied by
19 a check or money order in the amount of \$100 payable to the Department of Public Works ~~of~~
20 ~~the City and County of San Francisco~~. In addition, a permit fee of a minimum of \$4.80 for each
21 square foot of sidewalk to be occupied by display stands authorized by the permit shall be
22 collected from each applicant by the Department of Public Works at the time the permit is
23 issued. For permits commencing on or after April 1, 2026, no per square foot permit fee under this
24 Section 183-3 shall be due, but the \$100 application fee shall continue to apply.

25 * * * *

1 **SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

2 (a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall
3 file an application with the Director upon a form provided by the Director and shall pay a filing
4 fee of \$125.00, a notification fee of \$200.00, and an inspection fee of \$383.00 for a single
5 Location for the Mobile Food Facility. Each additional Location shall require payment to the
6 Department of a notification fee of \$200.00 per Location, an inspection fee of \$383.00 for the
7 first additional Location and an inspection fee of \$191.50 per each additional Location.
8 Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual
9 approvals required by each department for a valid permit under this Article. The fees for the
10 Department of Public Health are set forth in the Business and ~~Taxation~~ Regulations Code.

11 * * * *

12 (d) **Permit Renewal, Annual Renewal Fee, Permit Expiration.**

13 (1) The permit renewal date (“Renewal Date”) shall be the date that the Director
14 issues the decision to renew the permit or conditionally renew the permit, and shall be the
15 same day of the year, selected by the Director, for all Mobile Food Facility permits.

16 (2) Every Mobile Food Facility permit is subject to an annual renewal filing fee
17 of \$125 per permit. In addition, if during the course of the 12-month period preceding the
18 Renewal Date the Department received one or more substantiated complaints against the
19 permit Location(s) or filed one or more notices of violation against the permit, an additional
20 processing fee of \$159.50 per permit shall apply. Inspection fees shall also apply as follows:
21 \$576 each for the first two Locations for which substantiated complaints were received or
22 notices of violation were filed and \$288 per each additional Location for which substantiated
23 complaints were received or notices of violation were filed. Notwithstanding the foregoing, for
24 fees due under this subsection (d)(2) on or after March 31, 2026, the amount of the fee shall be \$0.

1 (3) Pursuant to Section 76.1 of Article 2 of the Business and Tax Regulations
2 Code, the fees in subsection (d)(2), above, shall be due and payable annually on or before
3 March 31, for the 12-month period commencing with the most recent Renewal Date prior to
4 March 31. The March 31 due date shall apply to the most recent Renewal Date prior to
5 March 31, 2022, and to all Renewal Dates thereafter. If a permittee ceases operating the
6 Mobile Food Facility between the Renewal Date and the next March 31, such permittee shall
7 still owe the fees due on that March 31 for the entire 12-month period commencing with the
8 most recent Renewal Date prior to March 31, and shall not be entitled to any refund or
9 proration. Separate annual fees shall be paid to the Department of Public Health and the Fire
10 Marshal for the approvals required by each department for a valid renewal permit under this
11 Article 5.8. The annual renewal fees for the Department of Public Health are set forth in the
12 Business and Tax Regulations Code.

13 (4) Any Mobile Food Facility permit that the Director renews is not operative
14 unless and until the Mobile Food Facility Vendor has obtained an annual renewal of their
15 Certificate of Sanitation from the Department of Public Health and approval from the Fire
16 Marshal.

17 ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~
18 ~~to renew the permit or conditionally renew the permit.~~

19 * * * *

20
21 Section 6. Article 2 of the Business and Tax Regulations Code is hereby amended by
22 revising Sections 76.1 and 76.3, deleting Section 76.2, and adding Section 76.1-1, to read as
23 follows:
24
25

1 **SEC. 76.1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY FOR**
2 **NONPAYMENT, ANNUAL ADJUSTMENT.**

3 (a) Commencing March 31, 2012, the ~~following~~ Unified License Bill provisions in this
4 Section 76.1 shall apply to licenses that are renewable annually and are due and payable in full
5 to the Treasurer and Tax Collector on March 31 of each year for the upcoming license period
6 beginning April 1 (or for the 12-month period commencing with the most recent Renewal Date prior to
7 March 31 for fees under Public Works Code Section 184.83). The Tax Collector shall prorate fees
8 for new licenses issued prior to March 31, or after March 31 to the end of the license period,
9 on a monthly basis. Except as provided in subsection (d), the Tax Collector may not accept
10 partial payments, and may not refund fees paid by a licensee; if the licensee ceases operating
11 the business prior to the end of the license period.

12 * * * *

13 (f) This Section 76.1 shall apply only to license periods ending on or before March 31, 2026,
14 except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for
15 Renewal Dates for which fees are due prior to March 31, 2026.

16
17 **SEC. 76.1-1. LICENSES PAYABLE ON MARCH 31, WHERE PAYABLE, PENALTY AND**
18 **INTEREST FOR NONPAYMENT, ANNUAL ADJUSTMENT.**

19 (a) The Unified License Bill provisions in this Section 76.1-1 shall apply to licenses that are
20 renewable annually and are due and payable in full to the Treasurer and Tax Collector on March 31 of
21 each year for the upcoming license period beginning on April 1 (or for the 12-month period
22 commencing with the most recent Renewal Date prior to March 31 for fees under Public Works Code
23 Section 184.83). The Tax Collector shall prorate fees for new licenses issued prior to March 31, or
24 after March 31 to the end of the license period, on a monthly basis. The Tax Collector may not accept
25

1 partial payments, and may not refund fees paid by a licensee if the licensee ceases operating the
2 business prior to the end of the license period.

3 (b) Whenever a City ordinance imposes a license fee, it shall be unlawful to do or perform the
4 act or to carry on the business, trade, profession, or calling for which City law requires the license
5 without obtaining and maintaining the required license.

6 (c) All license fees are payable, when due, to the Office of the Treasurer and Tax Collector, and
7 shall be delinquent if not paid when due. If the license fees are not paid when due, the license shall
8 expire by operation of law and the licensee must obtain a new license and pay all applicable penalties
9 and interest specified below and fees incurred under the previously expired license; provided, however,
10 that the licensee shall not be subject to the penalties and interest unless the Tax Collector sent notice to
11 the licensee prior to February 28 of the same year, informing the licensee that the permit is about to
12 expire. The notice that the license is about to expire may be a part of the annual billing statement.

13 (d) Any licensee that fails to pay the fee but continues to operate the business, shall pay a
14 penalty of 5% of the license fee, if the failure is for not more than one month after the license fee was
15 due and unpaid, plus an additional 5% for each following month or fraction of a month during which
16 such failure continues, up to 25% in the aggregate, until the date of payment. If the licensee has failed
17 for a period of six months or more to pay a license fee, but has continued to operate the business, the
18 Tax Collector shall refer the delinquent licensee to the department charged with administering the
19 permit for administrative action on the permit. The penalties in this subsection (d) are in addition to
20 any collection costs that the Tax Collector may collect from the delinquent licensee. The department
21 charged with administering the license may waive these penalties in whole or in part if the licensee's
22 failure to pay the fee is due to reasonable cause.

23 (e) Any licensee who fails to pay a license fee shall also pay interest on the unpaid fee at the
24 rate of 1% per month, or fraction of a month, from the date the fee was due and unpaid through the
25 date the licensee pays in full the delinquent fee, penalties, and interest. The department charged with

1 administering the license may waive this interest in whole or in part if the licensee's failure to pay the
2 fee is due to reasonable cause.

3 (f) Each department shall maintain on its website an up-to-date schedule of all fees that it
4 collects. The Municipal Code shall include an editor's statement informing the public that the fees
5 administered pursuant to this Section 76.1-1 are subject to annual review and adjustment to reflect the
6 City's cost increases or decreases, which may include adjustments based upon the Consumer Price
7 Index that most accurately tracks increases and decreases in the City's cost for the function, service, or
8 undertaking that the fee will pay for, and that each department maintains on its website an up-to-date
9 list of the fees charged subject to adjustment. This subsection (f) is not intended to change the
10 processes for adjustment of fees as provided in the Municipal Code.

11 (g) If any subsection, sentence, clause, phrase, or word of this Section 76.1-1, or any
12 application thereof to any person or circumstance, is held to be invalid or unconstitutional by a
13 decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining
14 portions or applications of this Section. The Board of Supervisors hereby declares that it would have
15 enacted this Section and each and every subsection, sentence, clause, phrase, and word not declared
16 invalid or unconstitutional without regard to whether any other portion of this Section or application
17 thereof would be subsequently declared invalid or unconstitutional.

18 (h) This Section 76.1-1 shall apply to license periods beginning on or after April 1, 2026,
19 except that for fees under Public Works Code Section 184.83 this Section shall apply to fees for
20 Renewal Dates for which fees are due on or after March 31, 2026. All references in the Municipal
21 Code to Section 76.1 shall be to Section 76.1-1 for license periods beginning on or after April 1, 2026
22 (except that for fees under Public Works Code Section 184.83 references to Section 76.1 shall be to
23 Section 76.1-1 for fees for Renewal Dates for which fees are due on or after March 31, 2026).

1 **~~SEC. 76.2. LICENSES PAYABLE IN ADVANCE ON DATES OTHER THAN MARCH 31,~~**
2 **~~WHERE PAYABLE, PENALTY FOR NONPAYMENT, ANNUAL ADJUSTMENT.~~**

3 ~~(a) Unless otherwise specifically provided, in all cases of annual licenses, collectible on the~~
4 ~~first day of January, April, July or October, fees for new licenses issued prior to or subsequent to said~~
5 ~~date shall be prorated to the end of the yearly period on a monthly basis.~~

6 ~~In all cases of licenses on new business collectible at periods other than the months of October,~~
7 ~~January, April and July, or on March 31 pursuant to Section 76.1, the Tax Collector shall prorate on a~~
8 ~~monthly basis the amount or license fee for any given quarter.~~

9 ~~(b) Whenever a license fee is imposed by ordinance it shall be unlawful to do or perform the act~~
10 ~~or to carry on the business, trade, profession or calling for which a license is required or to own, keep~~
11 ~~or use the article or thing, for the owning, keeping or using of which a license is required, unless such~~
12 ~~license be first procured.~~

13 ~~All licenses are payable, when due, at the Office of the Treasurer and Tax Collector, in City~~
14 ~~Hall, and if not paid within 30 days after the same become due, the license shall expire by operation of~~
15 ~~law and the licensee must obtain a new license and pay all applicable penalties specified below and~~
16 ~~fees incurred under the previously expired license, provided, however, that the licensee shall not be~~
17 ~~subject to the penalties unless the Tax Collector sent notice to the licensee prior to February 28, of the~~
18 ~~same year, informing the licensee that the permit is about to expire. The notice that the license is about~~
19 ~~to expire may be a part of the annual billing statement.~~

20 ~~If a licensee does not pay the fee within 30 days after it becomes due, but the licensee continues~~
21 ~~to operate the business, the Tax Collector shall add 10 percent to the amount of the license as a penalty~~
22 ~~for nonpayment. If the licensee does not pay the fee within 60 days after the same becomes due, but the~~
23 ~~licensee continues to operate the business, the Tax Collector shall add 15 percent to the amount of the~~
24 ~~license as a penalty for nonpayment. If the licensee does not pay the fee within 90 days after it becomes~~
25 ~~due, but the licensee continues to operate the business, the Tax Collector shall add 25 percent to the~~

1 ~~amount of the license, as a penalty for nonpayment. If the licensee has failed for a period of six months~~
2 ~~or more to pay a license fee, but has continued to operate the business, the Tax Collector shall, impose~~
3 ~~an additional penalty of 25 percent on the amount of the delinquent license fee, and shall refer the~~
4 ~~delinquent licensee to the department charged with administering the permit for administrative action~~
5 ~~on the permit. These penalties are mandatory and City officers and employees may not waive them in~~
6 ~~whole or in part.~~

7 ~~Each department shall maintain on its website an up-to-date schedule of all fees that it collects.~~
8 ~~The Municipal Code shall include an editor's statement informing the public that the fees administered~~
9 ~~pursuant to this Section are subject to annual review and adjustment to reflect the City's cost increases~~
10 ~~or decreases, which may include adjustments based upon the Consumer Price Index that most~~
11 ~~accurately tracks increases and decreases in the City's cost for the function, service, or undertaking~~
12 ~~that the fee will pay for, and that each department maintains on its website an up-to-date list of the fees~~
13 ~~charged subject to adjustment.~~

14
15 **SEC. 76.3. WAIVER OF FIRST-YEAR PERMIT, LICENSE, AND BUSINESS**
16 **REGISTRATION FEES.**

17 (a) **Definitions.** Unless otherwise defined in this Section 76.3, the terms used in this
18 Section shall have the meanings given to them in Article 6 of the Business and Tax
19 Regulations Code, as amended from time to time. For purposes of this Section 76.3, the
20 following definitions shall apply:

21 * * * *

22 "License Fees" means all license fees payable to the City, including but not limited to
23 fees payable to the City under Sections 76.1 and 76.2 of this Article 2, relating to the operation
24 of a business at a location that is for Commercial Use, but not including fees for licenses
25 under Chapter 94A of the Administrative Code, as may be amended from time to time.

1 * * * *

2
3 Section 7. Article 12 of the Business and Tax Regulations Code is hereby amended by
4 revising Section 853, to read as follows:

5 **SEC. 853. REGISTRATION CERTIFICATE – REQUIRED.**

6 (a) Except as provided in subsections (d) and (e), no person may engage in business
7 within the City unless the person has obtained a current registration certificate pursuant to this
8 Article 12. Every person engaging in business within the City shall conspicuously display a
9 current registration certificate on the business premises, regardless of whether such person is
10 subject to tax pursuant to the provisions of the Business and Tax Regulations Code.

11 * * * *

12 (e) The requirements to obtain a registration certificate and pay a fee under this
13 Article 12 shall be suspended for any driver for a transportation network company and for any
14 taxi driver ~~for registration years 2018-2019 through and including 2027-2028. Additionally, the~~
15 ~~requirements to obtain a registration certificate and pay a fee under this Article 12 shall be suspended~~
16 ~~for any driver for a transportation network company and for any taxi driver commencing business in~~
17 ~~the City on or after January 1, 2018, for registration year 2017-2018.~~ The suspension~~s~~ in this
18 subsection (e) ~~are further~~ is qualified and defined solely for purposes of this subsection (e) as
19 follows:

20 (1) The suspension~~s~~ applies~~y~~ only to drivers whose business activity in the City
21 is limited to transportation network company driving and/or taxi driving.

22 (2) “Transportation network company” has the same meaning as in
23 Section 5431(c) of the California Public Utilities Code.

24 (3) “Taxi” has the same meaning as in Section 1102 of Article 1100 of the
25 Transportation Code.

1 (4) The Board of Supervisors may at any time, by ordinance, ~~extend or~~ terminate
2 the suspension without such termination constituting a tax increase under Article XIII C of the
3 California Constitution.
4

5 Section 8. Article 11 of the Health Code is hereby amended by revising Section 609, to
6 read as follows:

7 **SEC. 609. VECTOR CONTROL AND HEALTHY HOUSING INSPECTION PROGRAM FEE.**

8 (a) **Payment of Fee.** Every owner of an apartment house or hotel, as these terms are
9 defined by Section 401 of the San Francisco Building Code, shall pay an annual fee to the
10 Department as required by this Section 609. This fee shall be known as the “Vector Control
11 and Healthy Housing Inspection Program Fee.” The amount of the fee shall be determined by
12 the number of rental units in the building. For purposes of this ~~S~~section, “rental unit” shall
13 mean a dwelling unit, as that term is defined by Section 401 of the San Francisco Building
14 Code, which is rented or offered for rental at any time during the year for which the fee is
15 billed, whether rent is paid in money, goods, or services. An owner of a residential
16 condominium located in a building with three or more rental units (including but not limited to
17 condominiums) shall pay a fee proportional to that owner’s share of the rental units in the
18 building.

19 (b) **Purpose of Fee.** The City may expend the proceeds of this fee only to defray the
20 program and other costs of the vector control, lead hazards, asbestos hazards, and other
21 inspections for health violations and the regulation of these buildings by the Department of
22 Public Health pursuant to ~~Cal. Gov. Code Sec.~~ California Government Code Section 54988. The
23 Director shall develop a program for regularly occurring inspections. In addition, the
24 Department may make additional inspections to respond to complaints by occupants, or as
25 otherwise appropriate.

1 (c) **Responsibility for Payment.** The owner is responsible for payment of the fee.
2 The City may collect only one annual fee set forth in subsection (f) per apartment house or
3 hotel, except that residential condominium owners shall pay their share of the fee as set forth
4 in subsection (a). Where more than one person has an ownership interest in an apartment
5 house or hotel, each owner is responsible for payment of the fee.

6 (d) **Late payment penalty.**

7 (1) If an owner does not pay the fee required by this Section 609 within 30 days
8 of the due date, the owner shall pay a late payment penalty of \$10.00. If an owner does not
9 pay the fee within 60 days of the due date, the owner shall pay an additional late payment
10 penalty of \$20.00.

11 (2) In lieu of the penalties under subsection (d)(1), for Hotel Fees under subsection (f)
12 that are due on or after March 31, 2026, the penalties and interest in Section 76.1-1 of the Business
13 and Tax Regulations Code shall apply.

14 (e) **Collection of Fee.** In the event that the owner fails to pay any fee due under this
15 Section 609, the City may collect the fee through the placement of a lien in the amount of the
16 fee owed or delinquent, plus interest at the rate of 1.5%~~one and 1/2 percent~~ per month or for Hotel
17 Fees due on or after March 31, 2026 interest under Section 76.1-1 of the Business and Tax Regulations
18 Code on the outstanding balance and any late payment penalties, against the real property
19 pursuant to the procedures set forth in California~~Cal.~~ Government Code Section~~See.~~ 54988 and
20 Chapter 10, Article XX of the ~~San Francisco~~ Administrative Code (beginning with Section
21 10.230). In accordance with California Government Code Section 54988, all laws applicable
22 to the levy, collection, and enforcement of ad valorem taxes shall be applicable to the
23 proposed lien.

24 (f) **Fee Schedule.**

25 **Apartment Building Fees**

Number of Rental Units In Apartment Building	Fee Per Building Per Annum
3 units	\$25
4-6 units	\$31
7-10 units	\$42
11-15 units	\$50
16-20 units	\$70
21-30 units	\$82
Over 30 units	\$103

Hotel Fees

Number of Rental Units of Hotel	Fee Per Building Per Annum
Less than 20 units	\$151
20-29 units	\$177
30-39 units	\$218
40-49 units	\$269
50-59 units	\$353
60-99 units	\$407
100-149 units	\$439
150-175 units	\$494
More than 175 units	\$582

(g) For Hotel Fees due on or after March 31, 2026, the Hotel Fees set forth in subsection (f) shall be due and payable on March 31 of each year for the upcoming year commencing April 1, and may be collected by the Tax Collector under the Unified License Bill provisions of Section 76.1-1 of Article 2 of the Business and Tax Regulations Code.

1 Section 9. The Administrative Code is hereby amended by revising Section 1.13-5 in
2 Chapter 1, to read as follows:

3 **SEC. 1.13-5. WEIGHTS AND MEASURES – REGISTRATION AND FEES.**

4 (a) **Registration and Fee Requirement.** All weighing and measuring devices used
5 for commercial purposes, as defined in California Business and Professions Code
6 Section 12500, subdivision (e), shall be registered annually with the County Sealer of Weights
7 and Measures (“County Sealer”). A registration may not be transferred between persons or
8 locations. The fee charged by the County Sealer for such registration shall be used to offset
9 the costs of inspecting and testing of said devices pursuant to California Business and
10 Professions Code Section 12240 and to recover the cost of carrying out California Business
11 and Professions Code Section 12211. The initial fee shall be due and payable immediately
12 upon the commencement of the commercial use of the device. Thereafter, the fee shall be
13 due and payable annually on or before March 31, pursuant to Section 76.1 of Article 2 of the
14 Business and Tax Regulations Code for the upcoming registration term commencing April 1.

15 ~~All registrations for weighing and measuring devices issued prior to November 1, 2021, that were~~
16 ~~effective on November 1, 2021, shall continue to be effective through March 31, 2022.~~

17 * * * *

18 (d) **Business Locations.** For purposes of this Section 1.13-5, a single business
19 location is defined as:

20 (1) each vehicle, except for those vehicles that are employed in vehicle rental
21 transactions containing one or more commercial devices; or,

22 (2) (A) for vehicles that are employed in vehicle rental transactions that are
23 not subject to California Civil Code Sections 1939.01 et seq., each business location at which
24 vehicles are stored or maintained by a vehicle rental company for the purposes of renting
25 vehicles to customers.

1 (B) A facility that meets all of the following criteria shall not be considered
2 a business location for the purposes of this subsection (d)(2):

3 (i) The facility is not wholly, or in any part, owned, leased, or
4 operated by the vehicle rental company.

5 (ii) The facility is not operated or staffed by an employee of the
6 vehicle rental company.

7 (iii) The facility stores or maintains, on a temporary basis, vehicles
8 at the location for customer convenience.

9 If a person files a complaint with the County Sealer regarding the accuracy of an
10 odometer in a vehicle found or located at a facility described in this subsection (d)(2)(B), the
11 County Sealer may charge a fee to the operator of the vehicle rental company sufficient to
12 recover, but not to exceed the reasonable cost of testing the device in investigation of the
13 complaint; or,

14 (3) each business location that uses different categories or types of commercial
15 devices that require the use of specialized testing equipment and that necessitates not more
16 than one inspection trip by a Weights and Measures official.

17 * * * *

18 (i) **~~Temporary~~ Waiver of Fees for Businesses with Taximeter Devices.**

19 ~~(1)~~ The business location fee and device fee components of the annual
20 registration fees billed by the Tax Collector on or after January 1, 2019, ~~through fees otherwise~~
21 ~~due prior to March 31, 2025,~~ shall be waived for each business with a taximeter device.

22 ~~(2) This subsection (i) shall be retroactive to January 1, 2019.~~

23 ~~(3) This subsection (i) shall expire by operation of law on March 31, 2025. After that~~
24 ~~date, the City Attorney shall cause this subsection (i) to be removed from the Administrative Code.~~

1 ~~(j) Refund for Businesses with Taximeter Devices of Waived Fees and Associated Penalties~~

2 ~~**Paid to the City.**~~

3 ~~(1) If a business with a taximeter device pays or has paid to the City any fee waived~~
4 ~~under subsection (i), the Department of Public Health shall refund or cause to be refunded the amount~~
5 ~~of that fee, plus any penalties paid with respect to that fee, without interest, upon request of that~~
6 ~~business. Any refund requested under this subsection (j) must be filed in writing with the Department~~
7 ~~of Public Health within the later of: (1) one year of payment of the fee or penalty; or (2)~~
8 ~~November 1, 2022.~~

9 ~~(2) This subsection (j) shall expire by operation of law on March 31, 2025. After that~~
10 ~~date, the City Attorney shall cause this subsection (j) to be removed from the Administrative Code.~~

11
12 Section 10. Article 2 of the Business and Tax Regulations Code is hereby amended by
13 revising Section 249.14, to read as follows:

14 **SEC. 249.14. CERTIFIED TESTERS.**

15 Every person who is not a City employee and who is engaged in testing backflow
16 prevention or cross-connection control devices for which a certificate is required from the
17 Department of Public Health shall pay fee(s) to the Tax Collector prior to the issuance of said
18 certificate, as follows:

- 19 (a) Initial application for certification: \$159.
20 (b) Training for certification: \$115.
21 (c) Examination for certification: \$78.
22 (d) Seals or tags: \$11 each.
23 (e) Annual license fee and recertification fee: \$84.

24 ~~The fees for annual licenses shall be prorated to January 1st on a monthly basis. All fees are~~
25 ~~nonrefundable. The annual fees imposed by this Section 249.14 shall be due and payable on March 31~~

1 of each year for the upcoming year commencing April 1 and may be collected by the Tax Collector
2 under the Unified License Bill provisions of Section 76.1 or Section 76.1-1, as applicable, of Article 2
3 of the Business and Tax Regulations Code.

4
5 Section 11. Article 5.8 of the Public Works Code is hereby amended by revising
6 Section 184.83, to read as follows:

7 **SEC. 184.83. MOBILE FOOD FACILITY APPLICATION AND FEE PROVISIONS.**

8 (a) Every person desiring a Mobile Food Facility permit pursuant to this Article 5.8 shall
9 file an application with the Director upon a form provided by the Director and shall pay a filing
10 fee of \$125.00, a notification fee of \$200.00, and an inspection fee of \$383.00 for a single
11 Location for the Mobile Food Facility. Each additional Location shall require payment to the
12 Department of a notification fee of \$200.00 per Location, an inspection fee of \$383.00 for the
13 first additional Location and an inspection fee of \$191.50 per each additional Location.
14 Separate fees shall be paid to the Department of Health and the Fire Marshal for the annual
15 approvals required by each department for a valid permit under this Article. The fees for the
16 Department of Public Health are set forth in the Business and ~~Taxation~~ Regulations Code.

17 * * * *

18 (d) **Permit Renewal, Annual Renewal Fee, Permit Expiration.**

19 (1) The permit renewal date (“Renewal Date”) shall be the date that the Director
20 issues the decision to renew the permit or conditionally renew the permit, and shall be the
21 same day of the year, selected by the Director, for all Mobile Food Facility permits.

22 * * * *

1 ~~(3) The permit renewal date shall be the date that the Director issues his or her decision~~
2 ~~to renew the permit or conditionally renew the permit.~~

3 * * * *

4
5 Section 12. Effective and Operative Dates.

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

10 (b) Operative Dates.

11 (1) If Proposition M is approved in the November 5, 2024 election, Sections 1,
12 2, 3, 4, and 5 of this ordinance shall become operative on the later of the first day of the
13 month following the effective date of this ordinance and the first day of the month following the
14 date the Board of Supervisors declares the November 5, 2024 election results. If Proposition
15 M is not approved in the November 5, 2024 election, Sections 1, 2, 3, 4, and 5 shall be void
16 and shall have no force or effect.

17 (2) Sections 6, 7, and 8 of this ordinance shall become operative on the first day
18 of the month following the effective date of this ordinance regardless of whether Proposition M
19 is approved.

20 (3) If Proposition M is not approved in the November 5, 2024 election,
21 Sections 9, 10, and 11 of this ordinance shall become operative on the later of the first day of
22 the month following the effective date of this ordinance and the first day of the month following
23 the date the Board of Supervisors certifies the November 5, 2024 election results. If
24 Proposition M is approved in the November 5, 2024 election, Sections 9, 10, and 11 shall be
25 void and shall have no force or effect.

