



CITY AND COUNTY OF SAN FRANCISCO
EDWIN M. LEE, MAYOR

OFFICE OF SMALL BUSINESS
REGINA DICK-ENDRIZZI, DIRECTOR

January 10, 2017

Ms. Angela Calvillo, Clerk of the Board
City Hall Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

RE: BOS File No. 161225 [Business and Tax Regulations Code - Business Registration with Tax Collector]

Small Business Commission Recommendation to the Board of Supervisors: **Approval**

Dear Ms. Calvillo,

On December 12, 2016, the Small Business Commission voted unanimously (6-0, 1 absent) to recommend that the Board of Supervisors approve BOS File No. 161225.

The Commission commends the Office of the Treasurer and Tax Collector for its receptiveness to feedback and for its ensuing efforts to reduce burdensome fees and administrative requirements that create hardship for small businesses. Under existing law, the smallest businesses may end up paying a disproportionately high late fee that amounts to 170% of the base tax amount. The proposed legislation streamlines this fee so businesses of all sizes are subject to the same penalty structure, which starts at 5% of the tax due and goes up to 40%.

Thank you for considering the Commission's recommendation. Please feel free to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Regina Dick-Endrizzi".

Regina Dick-Endrizzi
Director, Office of Small Business

cc: Amanda Fried, Office of the Treasurer and Tax Collector
Mawuli Tugbenyoh, Mayor's Office
Lisa Pagan, Office of Economic and Workforce Development
Linda Wong, Budget & Finance Committee