## **REVISED LEGISLATIVE DIGEST**

(Substituted, 3/2/2021)

[Business Registration Fee - Weights and Measures and Point of Sale Station Fees]

Ordinance extending the deadline for certain businesses to pay the business registration fee for the fiscal year ending June 30, 2022, to November 1, 2021; temporarily suspending through November 1, 2021, penalties for late payment of certain weights and measures fees and point of sale station fees billed by the Tax Collector on or after March 17, 2020, and on or before October 1, 2021; and refunding suspended penalties paid to the City.

## **Existing Law**

Businesses in the City must obtain a registration certificate from the Tax Collector and pay an annual registration fee on a fiscal year basis. The deadline for businesses to renew and pay their registration fee for the fiscal year ending June 30, 2022 is May 31, 2021. Newly commencing businesses in the City must pay their registration fee when they apply for their registration certificate.

Persons using weighing and measuring devices for commercial purposes in the City must register those devices and pay annual registration and other fees, subject to a 100% late payment penalty. Persons using automated point of sale stations (*e.g.*, scanners) for commercial purposes in the City must register those stations and pay annual registration and other fees, subject to late payment penalties of up to 100% of the amount of the fee.

## Amendments to Current Law

This ordinance would extend the deadline for businesses to renew and pay their business registration fee for the fiscal year ending June 30, 2022 from May 31, 2021 to November 1, 2021. The deadline for new businesses to pay their business registration fee for the fiscal year ending June 30, 2022 would be extended to November 1, 2021.

This ordinance also would temporarily suspend through November 1, 2021 penalties for the late payment of certain weights and measures fees and point of sale station fees billed by the Tax Collector on or after March 17, 2020 and on or before October 1, 2021, and would refund suspended penalties paid to the City upon written request made to the Tax Collector within the later of (1) one year of payment of the penalty, or (2) December 31, 2021.

## Background Information

On February 9, 2021, proposed legislation was introduced to extend the payment deadline of the business registration fee for certain businesses. This proposed legislation is being introduced as a substitute ordinance to add provisions suspending late payment penalties for certain weights and measures fees and point of sale station fees.

BOARD OF SUPERVISORS Page 1

n:\legana\as2021\2100227\01515108.docx

BOARD OF SUPERVISORS Page 2