

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

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3 **Ordinance extending the deadline for ~~certain businesses to pay the business~~**  
4 **registration fee for the fiscal year ending June 30, 2022, to November 1, 2021, for**  
5 **certain businesses that commenced business in the City before January 1, 2021, and**  
6 **had \$25,000,000 or less in San Francisco gross receipts in 2020 or that commenced**  
7 **business in the City on or after January 1, 2021; extending the deadline to pay the**  
8 **business registration fee for the fiscal year ending June 30, 2022, to June 30, 2021, for**  
9 **certain businesses that commenced business in the City on or before January 1, 2021,**  
10 **and had over \$25,000,000 in San Francisco gross receipts in 2020;** temporarily  
11 suspending through November 1, 2021, penalties for late payment of certain weights  
12 and measures fees and point of sale station fees billed by the Tax Collector on or after  
13 March 17, 2020, and on or before October 1, 2021; and refunding suspended penalties  
14 paid to the City.

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

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

24 Section 1. Background, Findings, and Purpose.

25 (a) On February 25, 2020, Mayor London Breed proclaimed a state of emergency in  
response to the COVID-19 pandemic. On March 3, 2020, the Board of Supervisors concurred  
in the February 25 Proclamation.

1 (b) On March 16, 2020, to mitigate the spread of COVID-19, the Local Health Officer  
2 issued Order No. C19-07, which has been amended and replaced by subsequent orders,  
3 directing San Franciscans to “shelter in place” beginning on March 17, 2020. These orders,  
4 which are now known as “stay-safer-at-home” orders, generally require individuals to stay in  
5 their homes to the extent possible, and require businesses to cease or limit all non-essential  
6 operations at physical locations in the City, with some limited exceptions. Over the course of  
7 the COVID-19 pandemic, restrictions on the operations of different types of businesses in the  
8 City have fluctuated, but unquestionably a large number of businesses, and many types of  
9 businesses, have faced and continue to face severe restrictions.

10 (c) The COVID-19 outbreak has caused significant negative impacts on businesses in  
11 the City. While the exact course of the pandemic cannot be predicted, it is expected to  
12 continue to pose serious public health concerns in San Francisco for months to come, and will  
13 continue to have serious negative impacts on businesses during that time. This ordinance is  
14 intended to mitigate those impacts by (1) extending to either June 30, 2021 or  
15 November 1, 2021, depending on the business’s San Francisco gross receipts and when the  
16 business commenced business in the City, the deadline for most businesses to pay the  
17 business registration fee for the fiscal year ending June 30, 2022, and (2) temporarily  
18 suspending penalties for the late payment of certain weights and measures fees and point of  
19 sale station fees through November 1, 2021.

20  
21 Section 2. Definitions.

22 For purposes of this ordinance, the following terms shall have the following meanings:

23 “Applicable Fee” means any fee charged under Section 1.13-5 or Chapter 115 of the  
24 Administrative Code, that was billed by the Tax Collector on or after March 17, 2020, and on  
25 or before October 1, 2021.

1 "Business Registration Certificate" means a "registration certificate," as defined in  
2 Section 852.2 of Article 12 of the Business and Tax Regulations Code.

3 "Business Registration Fee" means the tax imposed under Article 12 of the Business  
4 and Tax Regulations Code.

5 "City" means the City and County of San Francisco.

6 "Combined Group" has the meaning described in Section 956.3 of Article 12-A-1 of the  
7 Business and Tax Regulations Code.

8 "Newly Established Business" has the meaning set forth in Section 852.1 of Article 12  
9 of the Business and Tax Regulations Code.

10 "Person" has the meaning set forth in Section 6.2-15 of Article 6 of the Business and  
11 Tax Regulations Code.

12 "Registration Year" has the meaning set forth in Section 852.4 of Article 6 of the  
13 Business and Tax Regulations Code.

14 "San Francisco Gross Receipts" has the meaning used in Section 855 of Article 12 of  
15 the Business and Tax Regulations Code.

16 "Tax Collector" has the meaning set forth in Section 6.2-19 of Article 6 of the Business  
17 and Tax Regulations Code.

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19 Section 3. Extension of Deadline to Pay Business Registration Fees.

20 (a) Business Registration Renewals. The deadline under Articles 6 and 12 of the  
21 Business and Tax Regulations Code for a Person or Combined Group that commenced  
22 business in the City before January 1, 2021, with a Business Registration Certificate for the  
23 Registration Year ending June 30, 2021, ~~with a Business Registration Certificate for the~~  
24 ~~Registration Year ending June 30, 2021~~ to apply for renewal of its Business Registration  
25 Certificate (or Business Registration Certificates, if a Combined Group) and pay the Business  
Registration Fee for the Registration Year ending June 30, 2022 shall be extended from

1 May 31, 2021 to the following dates ~~November 1, 2021~~, and no penalty shall be assessed if  
2 such Person or Combined Group files and pays that Business Registration Fee by these  
3 dates: ~~November 1, 2021~~

4 (1) For a Person or Combined Group with \$25,000,000 or less in total combined  
5 San Francisco Gross Receipts in calendar year 2020: November 1, 2021; and

6 (2) For a Person or Combined Group with more than \$25,000,000 in total  
7 combined San Francisco Gross Receipts in calendar year 2020: June 30, 2021.

8 Business Registration Certificates issued for the Registration Year ending June 30, 2021,  
9 shall continue to be valid through November 1, 2021 or June 30, 2021, as applicable, for all  
10 purposes.

11 (b) ~~New Businesses Without a Business Registration Certificate Commencing~~  
12 ~~Business On or After January 1, 2021 and Before July 1, 2021. For a Newly Established~~  
13 ~~Businesses commencing business in the City on or before June 30, 2021, that has a Business~~  
14 ~~Registration Certificate for the Registration Year ending June 30, 2021, the deadline to apply~~  
15 ~~for renewal of its Business Registration Certificate (or Business Registration Certificates, if a~~  
16 ~~Combined Group) and pay the Business Registration Fee for the Registration Year ending~~  
17 ~~June 30, 2022 shall be extended to November 1, 2021, and no penalty shall be assessed if~~  
18 ~~such Person or Combined Group files and pays that Business Registration Fee by~~  
19 ~~November 1, 2021. For a Newly Established Business commencing business in the City on or~~  
20 ~~before June 30, 2021, that does not yet have a Business Registration Certificate for the~~  
21 ~~Registration Year ending June 30, 2021, the deadline to pay the Business Registration Fee~~  
22 ~~for the Registration Year ending June 30, 2022 shall be extended to November 1, 2021, and~~  
23 ~~no penalty shall be assessed if such Newly Established Business pays that Business~~  
24 ~~Registration Fee by November 1, 2021.~~

1 This subsection (b) shall not relieve a Newly Established Business from the requirement to  
2 timely apply for a Business Registration Certificate (or Business Registration Certificates, if a  
3 Combined Group) and timely pay the prorated Business Registration Fee for the Registration  
4 Year ending June 30, 2021. A Newly Established Business subject to this subsection (b) that  
5 applies for a Business Registration Certificate (or Business Registration Certificates, if a  
6 Combined Group) and pays the prorated Business Registration Fee, plus any applicable  
7 penalties and interest, for the Registration Year ending June 30, 2021, shall be issued a  
8 Business Registration Certificate (or Business Registration Certificates, if a Combined Group)  
9 for the Registration Year ending June 30, 2021, which shall continue to be valid through  
10 November 1, 2021, for all purposes.

11 (c) New Businesses Commencing Business On or After July 1, 2021. For a Newly  
12 Established Businesses commencing business in the City on or after July 1, 2021, the  
13 deadline for payment of the Business Registration Fee for the Registration Year ending  
14 June 30, 2022 shall be extended to November 1, 2021, and no penalty shall be assessed if  
15 such Newly Established Business pays that Business Registration Fee by November 1, 2021.  
16 This subsection (c) shall not relieve a Newly Established Business from the requirement to  
17 timely apply for a Business Registration Certificate (or Business Registration Certificates, if a  
18 Combined Group) for the Registration Year ending June 30, 2022. A Newly Established  
19 Business subject to this subsection (c) shall not receive a Business Registration Certificate (or  
20 Business Registration Certificates, if a Combined Group) until it has paid its Business  
21 Registration Fee for the Registration Year ending June 30, 2022, but:

22 (1) all requirements in the San Francisco Municipal Code that a Business  
23 Registration Certificate be posted shall be waived for such Newly Established Business for all  
24 purposes through November 1, 2021; and  
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1 (2) such Newly Established Business shall receive a business account number  
2 (or numbers, if a Combined Group) reflecting its registration with the Tax Collector, and shall  
3 not be reflected as being delinquent in the records of the Tax Collector until  
4 November 2, 2021, on account of not paying its Business Registration Fee for the Registration  
5 Year ending June 30, 2022.

6 (d) A Newly Established Business that does not have a certificate of authority for the  
7 collection of third-party taxes under Section 6.6-1 of Article 6 of the Business and Tax  
8 Regulations Code, shall not be permitted to obtain such a certificate of authority until it has  
9 paid its Business Registration Fee for the Registration Year or Years to which it is subject,  
10 and shall not be permitted to engage in any business that requires it to collect the tax on  
11 transient occupancy of hotel rooms in Article 7 of the Business and Tax Regulations Code or  
12 the tax on occupancy of parking spaces in parking stations in Article 9 of the Business and  
13 Tax Regulations Code without first paying its Business Registration Fee for the Registration  
14 Year or Years to which it is subject.

15 (e) Persons or Combined Groups that cease business between July 1, 2021 and  
16 November 1, 2021 shall still pay the Business Registration Fee for the Registration Year  
17 ending June 30, 2022 and file any necessary forms to accompany that payment, except that  
18 such payment deadline shall be extended to November 1, 2021 for:

19 (1) Persons or Combined Groups engaged in business in the City in calendar  
20 year 2020 with \$25,000,000 or less in total combined San Francisco Gross Receipts in  
21 calendar year 2020; and

22 (2) Newly Established Businesses commencing business in the City in calendar  
23 year 2021.

1 (f) The Tax Collector shall timely issue Business Registration Certificates to all  
2 Persons that choose to pay the Business Registration Fee for the Registration Year ending  
3 June 30, 2022 prior to November 1, 2021.  
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5 Section 4. Temporary Penalty Suspension for Late Payment of Certain Fees; Refund  
6 of Suspended Penalties.

7 (a) The penalties under Sections 1.13-5(h) and 115.5 of the Administrative Code shall  
8 be suspended with respect to Applicable Fees through November 1, 2021. Penalties  
9 suspended under this Section 4 shall recommence for Applicable Fees not paid by  
10 November 1, 2021. Solely for purposes of calculating these penalties, the “billing date” under  
11 Section 1.13-5(h), and “the last day of the term of registration” and “the original due date”  
12 under Section 115.5, shall be deemed to be October 2, 2021.

13 (b) Persons who have paid the Tax Collector any penalties suspended under this  
14 Section 4 shall be allowed a refund of those penalties, without interest, upon written request to  
15 the Tax Collector within the later of (1) one year of payment of the penalty, or  
16 (2) December 31, 2021.  
17

18 Section 5. Effect of Penalty Suspension.

19 Persons subject to the provisions of Section 1.13-5 and/or Chapter 115 of the  
20 Administrative Code shall comply with all of the requirements set forth in those provisions,  
21 except as provided in Section 4 of this Ordinance. However, persons that do not pay the  
22 Applicable Fees by their original due dates shall not be reflected as being delinquent in the  
23 records of the Office of the Treasurer and Tax Collector until November 2, 2021, and the  
24 Division of Weights and Measures, including the Sealer of Weights and Measures, shall not  
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1 withhold the issuance of any applicable certificate, license, or permit solely on the basis that  
2 an Applicable Fee was not paid by its original due date.

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4 Section 6. Severability.

5 If any section, subsection, sentence, clause, phrase, or word of this ordinance, or any  
6 application thereof to any person or circumstance, is held to be invalid or unconstitutional by a  
7 decision of a court of competent jurisdiction, such decision shall not affect the validity of the  
8 remaining portions or applications of this ordinance. The Board of Supervisors hereby  
9 declares that it would have passed this ordinance and each and every section, subsection,  
10 sentence, clause, phrase, and word not declared invalid or unconstitutional without regard to  
11 whether any other portion of this ordinance or application thereof would be subsequently  
12 declared invalid or unconstitutional.

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14 Section 7. Effective Date. This ordinance shall become effective 30 days after  
15 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
16 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
17 of Supervisors overrides the Mayor's veto of the ordinance.

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19 APPROVED AS TO FORM:  
20 DENNIS J. HERRERA, City Attorney

21 By: /s/  
22 KERNE H. O. MATSUBARA  
Deputy City Attorney

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