

File No. 210138

Committee Item No. 5  
Board Item No. 3

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Budget & Appropriations Committee

Date March 17, 2021

Board of Supervisors Meeting

Date April 6, 2021

#### Cmte Board

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Budget and Legislative Analyst Report        |
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Completed by: Linda Wong

Date March 12, 2021

Completed by: Linda Wong

Date March 19, 2021

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

2  
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.

15  
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.

18  
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 to apply for renewal of its Business Registration  
24 Certificate (or Business Registration Certificates, if a Combined Group) and pay the Business  
25 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  
25

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.  
4

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  
25



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.

3  
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.

13  
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.

18  
19 APPROVED AS TO FORM:  
20 DENNIS J. HERRERA, City Attorney

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

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25

**LEGISLATIVE DIGEST**

(Amended in Committee March 17, 2021)

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

**Ordinance extending the deadline to pay the business registration fee for the fiscal year ending June 30, 2022, to November 1, 2021, for certain businesses that commenced business in the City before January 1, 2021, and had \$25,000,000 or less in San Francisco gross receipts in 2020 or that commenced business in the City on or after January 1, 2021; extending the deadline to pay the business registration fee for the fiscal year ending June 30, 2022, to June 30, 2021, for certain businesses that commenced business in the City on or before January 1, 2021, and had over \$25,000,000 in San Francisco gross receipts in 2020; 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

For businesses that were engaged in business in the City in calendar year 2020, this ordinance would extend the deadline to renew and pay their business registration fee for the fiscal year ending June 30, 2022 from May 31, 2021 to: (1) November 1, 2021, for such businesses with \$25 million or less in total combined San Francisco gross receipts in calendar year 2020; and (2) June 30, 2021, for such businesses with more than \$25 million in total combined San Francisco gross receipts in calendar year 2020. For businesses that commenced business in the City in calendar year 2021, this ordinance would extend the deadline to pay their business registration fee for the fiscal year ending June 30, 2022 (and to renew their business registration if such business has a business registration certificate for fiscal year 2021) 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 fiscal year ending June 30, 2022 from May 31, 2021 to November 1, 2021 for most businesses, regardless of the date the business commenced business in the City and regardless of the business's San Francisco gross receipts.

On March 2, 2021, the legislation was replaced by a substitute ordinance to add provisions suspending late payment penalties for certain weights and measures fees and point of sale station fees.

This proposed legislation would amend the substitute legislation to extend the payment deadline of the business registration fee for fiscal year ending June 30, 2022 from May 31, 2021 to either June 30, 2021 or November 1, 2021, depending on when the businesses commenced business in the City and the business's San Francisco gross receipts in calendar year 2020.

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<p><b>Item 5</b> <b>File 21-0138</b></p>	<p><b>Departments:</b> Treasurer/Tax Collector (Treasurer/Tax Collector)</p>
<p><b>EXECUTIVE SUMMARY</b></p>	
<p style="text-align: center;"><b>Legislative Objectives</b></p> <ul style="list-style-type: none"> <li>• The proposed ordinance would extend the deadline for most businesses to pay the business registration fee for FY 2021-22 normally due on May 31, 2021 to November 1, 2021. A business registration certificate issued for FY 2020-21 would continue to be valid through November 1, 2021. The proposed ordinance would also temporarily suspend late-payment penalties through November 1, 2021 for certain weights and measures fees and point of sale station fees billed by the Treasurer/Tax Collector from March 17, 2020 through October 1, 2021, and refund any suspended penalty payments within one year or by December 31, 2021</li> </ul> <p style="text-align: center;"><b>Key Points</b></p> <ul style="list-style-type: none"> <li>• Since the Covid-19 pandemic began, the Board of Supervisors has taken action to waive or delay business registration and license fees due to the Treasurer/Tax Collector. In January, the Board of Supervisors waived business registration fees for certain restaurants, food service businesses, and entertainment venues; the Board also delayed the deadline to pay the business registration fee for FY 2020-21 for most other businesses from May 31, 2020 to April 30, 2021, and delayed the deadline for license fees normally due on March 31, 2020 and March 31, 2021 to November 1, 2021 (File 20-1260). Later, on March 2, 2021, the Board of Supervisors approved a waiver of FY 2020-21 business registration and license fees for certain San Francisco-based businesses impacted by the Shelter-in-Place orders that earned up to \$25 million in San Francisco gross receipts (File 20-1415).</li> </ul> <p style="text-align: center;"><b>Fiscal Impact</b></p> <ul style="list-style-type: none"> <li>• The Controller’s Office estimates that the one-time deferral of business registration fees for most businesses to November 1, 2021 will lead to a one-time loss of \$32 million in revenue in FY 2020-21 that would be received in the subsequent fiscal year. Businesses would still be required to pay business registration fees for FY 2022-23, due on May 31, 2022.</li> <li>• According to the Controller’s Six-Month Budget Status Report, the Controller is projecting a \$125.2 million General Fund Surplus in FY 2020-21. The deferral of business registration fees, resulting in an estimated revenue reduction of \$32 million in FY 2020-21, would be offset by the projected \$125.2 million General Fund Surplus.</li> </ul> <p style="text-align: center;"><b>Recommendation</b></p> <ul style="list-style-type: none"> <li>• Approval of the proposed ordinance is a policy matter for the Board of Supervisors</li> </ul>	

## MANDATE STATEMENT

City Charter Section 2.105 states that the Board of Supervisors shall act only by written ordinance or resolution.

## BACKGROUND

Since the Covid-19 pandemic began, the Board of Supervisors has taken action to waive or delay business registration and license fees due to the Treasurer/Tax Collector. In January, the Board of Supervisors waived business registration fees for certain restaurants, food service businesses, and entertainment venues; the Board also delayed the deadline to pay the business registration fee for FY 2020-21 for most other businesses from May 31, 2020 to April 30, 2021, and delayed the deadline for license fees normally due on March 31, 2020 and March 31, 2021 to November 1, 2021 (File 20-1260). Later, on March 2, 2021, the Board of Supervisors approved a waiver of FY 2020-21 business registration and license fees for certain San Francisco-based businesses impacted by the Shelter-in-Place orders that earned up to \$25 million in San Francisco gross receipts (File 20-1415).

In addition to collecting business registration and license fees, the Treasurer/Tax Collector collects fees on behalf of the Weights and Measures Program (administered by the Department of Public Health); the program is intended to protect consumers by ensuring the accuracy of any scales, taximeters, or other measuring devices used by businesses, according to the Treasurer/Tax Collector. This program levies two weights and measures fees on about 1,700 businesses:

- Registration Fee for Weighing and Measuring Devices. Businesses that use 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 percent late-payment penalty.
- Registration Fee for Automated Point of Sale Stations. Businesses that use so-called automated point of sale stations, such as scanners, for commercial purposes in the City must register those stations and pay annual registration and other fees, also subject to late-payment penalties of up to 100 percent of the amount of the fee.

## DETAILS OF PROPOSED LEGISLATION

The proposed ordinance would:

- Further extend the deadline for most businesses to pay the business registration fee for FY 2021-22 normally due on May 31, 2021 to November 1, 2021. A business registration certificate issued for FY 2020-21 would continue to be valid through November 1, 2021.
- Temporarily suspend late-payment penalties through November 1, 2021 for certain weights and measures fees and point of sale station fees billed by the Treasurer/Tax Collector from March 17, 2020 through October 1, 2021, and refund any suspended penalty payments within one year or by December 31, 2021.

**FISCAL IMPACT**

The Controller's Office estimates that the one-time deferral of business registration fees for most businesses to November 1, 2021 will lead to a one-time loss of \$32 million in revenue in FY 2020-21 that would be received in the subsequent fiscal year.<sup>1</sup> Businesses would still be required to pay business registration fees for FY 2022-23, due on May 31, 2022.

Businesses pay the weights and measures fees and point of sale fees by December 31, and late-payment penalties are assessed with the unified licensed fee bill. License fees have been waived for FY 2020-21 for certain San Francisco-based businesses impacted by the Shelter-in-Place orders earning up to \$25 million in San Francisco gross receipts (File 20-1415) and deferred for FY 2021-22 to November 1, 2021 (File 20-1260). The late-payment penalties for weights and measures fees and point of sale fees have historically been a negligible amount and would be suspended through November 1, 2021 as a result of the proposed ordinance.

**POLICY CONSIDERATION**

According to the Controller's Six-Month Budget Status Report, the Controller is projecting a \$125.2 million General Fund Surplus in FY 2020-21. Although certain General Fund revenues, such as business taxes, sales tax, and hotel room tax, are projected to be lower than originally budgeted, these are more than offset by higher than budgeted property taxes, excess Education Revenue Augmentation Fund receipts, and transfer taxes.

The deferral of business registration fees, resulting in an estimated revenue reduction of \$32 million in FY 2020-21, would be offset by the projected \$125.2 million General Fund Surplus. As noted above, businesses located in San Francisco would pay business registration fees in FY 2021-22 on November 1, 2021 and May 31, 2022.

**RECOMMENDATION**

Approval of the proposed ordinance is a policy matter for the Board of Supervisors.

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<sup>1</sup> This estimate reflects the fiscal impact of Proposition F, a ballot measure approved by San Francisco voters in November 2020, which lowered business registration fees for small businesses earning up to \$1 million in San Francisco gross receipts, among other tax changes.

**From:** [Beinart, Amy \(BOS\)](#)  
**To:** [BOS Legislation, \(BOS\)](#); [Wong, Linda \(BOS\)](#)  
**Cc:** [Kittler, Sophia \(MYR\)](#)  
**Subject:** Please add Supervisor Ronen as cosponsor to 210138  
**Date:** Friday, February 12, 2021 3:46:07 PM

---

Good afternoon,

Please add Supervisor Ronen as cosponsor to 210138 [Business Registration Fee - Extension of Deadline for Payment].

Thanks very much,

~Amy

<<<<<<>>>>>>

Amy Beinart | Legislative Aide/Chief of Staff

Office of Supervisor Hillary Ronen

[amy.beinart@sfgov.org](mailto:amy.beinart@sfgov.org)

<https://sfbos.org/supervisor-ronen-district-9>

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BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

## MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

FROM: Linda Wong, Assistant Clerk  
Budget and Appropriations Committee

DATE: March 11, 2021

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Budget and Appropriations Committee has received the following substituted legislation, introduced by Mayor London N. Breed:

**File No. 210138-2**

**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.**

If you have comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [linda.wong@sfgov.org](mailto:linda.wong@sfgov.org).

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector



BOARD of SUPERVISORS



City Hall  
Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

**MEMORANDUM**

TO: Regina Dick-Endrizzi  
**Small Business Commission, City Hall, Room 448**

FROM: Linda Wong, Assistant Clerk  
Budget and Finance Committee

DATE: March 11, 2021

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS  
Budget and Appropriations Committee

The Board of Supervisors' Budget and Appropriations Committee has received the following substituted legislation, which is being referred to the Small Business Commission for comment and recommendation.

**File No. 210138-2**

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.

Please return this cover sheet with the Commission's response to Linda Wong, Budget and Appropriations Committee Clerk, by email to: linda.wong@sfgov.org.

\*\*\*\*\*

**RESPONSE FROM SMALL BUSINESS COMMISSION - Date:** \_\_\_\_\_

\_\_\_\_\_ **No Comment**

\_\_\_\_\_ **Recommendation Attached**

\_\_\_\_\_  
**Chairperson, Small Business Commission**

BOARD of SUPERVISORS



City Hall  
Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

**MEMORANDUM**

TO: Regina Dick-Endrizzi  
**Small Business Commission, City Hall, Room 448**

FROM: Linda Wong, Assistant Clerk  
Budget and Finance Committee

DATE: February 22, 2021

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS  
Budget and Finance Committee

The Board of Supervisors' Budget and Finance Committee has received the following legislation, which is being referred to the Small Business Commission for comment and recommendation.

**File No. 210138**

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.

Please return this cover sheet with the Commission's response to Linda Wong, Budget and Finance Clerk, by email to: linda.wong@sfgov.org.

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**RESPONSE FROM SMALL BUSINESS COMMISSION - Date:** \_\_\_\_\_

\_\_\_\_\_ **No Comment**

\_\_\_\_\_ **Recommendation Attached**

\_\_\_\_\_  
**Chairperson, Small Business Commission**

BOARD of SUPERVISORS



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## MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

FROM: Linda Wong, Assistant Clerk  
Budget and Finance Committee

DATE: February 22, 2021

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Mayor London N. Breed:

**File No. 210138**

**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.**

If you have comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [linda.wong@sfgov.org](mailto:linda.wong@sfgov.org).

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector



CITY AND COUNTY OF SAN FRANCISCO  
LONDON BREED, MAYOR

OFFICE OF SMALL BUSINESS  
REGINA DICK-ENDRIZZI, DIRECTOR

March 16, 2021

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. 210138 – Business Registration Fee - Weights and Measures and Point of Sale Station Fees.

Small Business Commission Recommendation to the Board of Supervisors: **Support.**

Dear Ms. Calvillo,

On March 8, 2021, the Small Business Commission (SBC or Commission) heard BOS File No. 210138 – Business Registration Fee - Weights and Measures and Point of Sale Station Fees. Amanda Fried, Office of Treasurer and Tax Collector, provided the SBC with an overview of the legislation. The SBC voted (6-0, 1 absent) to recommend that the Board of Supervisors support the legislation.

The Commission engaged in a substantive discussion regarding the legislation, and the timing of the deferred business registration payment obligations. The SBC determined with recently passed legislation, BOS File No. 201260 and BOS File No. 201415, that waives the business registration fee for a significant number of small businesses, requiring business registration payments FY years 20/21 and 21/22 due by November 1, 2021 does not pose a hardship for San Francisco's small business. In addition, the SBC noted the importance of waiving the penalties for the late payment of certain weights and measures and point of sale station fees as another important effort to provide meaningful fee relief.

The SBC is appreciative of Mayor Breed, Treasurer Cisneros, and the Board of Supervisors for continued support of San Francisco's small business businesses in managing their financial obligations to the City and County of San Francisco.

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

Sincerely,

Regina Dick-Endrizzi  
Director, Office of Small Business

cc: Sophia Kittler, Mayor's Liaison to the Board of Supervisors  
Jose Cisneros, Treasurer, Treasurer and Tax Collector's Office  
Ben Rosenfield, City Controller, City and County of San Francisco  
Lisa Pagan, Office of Economic and Workforce Development  
Linda Wong, Clerk, Budget and Finance Committee

**From:** [Board of Supervisors \(BOS\)](#)  
**To:** [BOS-Supervisors](#); [BOS-Legislative Aides](#); [BOS-Administrative Aides](#)  
**Cc:** [Calvillo, Angela \(BOS\)](#); [Somera, Alisa \(BOS\)](#); [Wong, Linda \(BOS\)](#); [Ng, Wilson \(BOS\)](#)  
**Subject:** FW: SF Chamber Support of File #210138  
**Date:** Wednesday, March 3, 2021 3:04:06 PM  
**Attachments:** [SFChamber\\_Support\\_210138.pdf](#)  
[image001.png](#)

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**From:** Emily Abraham <[eabraham@sfchamber.com](mailto:eabraham@sfchamber.com)>  
**Sent:** Wednesday, March 3, 2021 1:43 PM  
**To:** Emily Abraham <[eabraham@sfchamber.com](mailto:eabraham@sfchamber.com)>  
**Subject:** SF Chamber Support of File #210138

This message is from outside the City email system. Do not open links or attachments from untrusted sources.

Dear Honorable Mayor London Breed and Board of Supervisors,

On behalf of the San Francisco Chamber of Commerce, I offer our support of File #210138 that was introduced by Mayor London Breed, and co-sponsored by Supervisor Ronen. The savings from the extended fee deadlines is a much needed step to retain small businesses and for our path towards recovery.

Respectfully,

Emily Abraham



**Emily Abraham**

Deputy Director, Public Policy  
San Francisco Chamber of Commerce  
(Direct) 916-294-5029 • (E) [eabraham@sfchamber.com](mailto:eabraham@sfchamber.com)  
Pronouns: [she/her/hers](#)



235 Montgomery St., Ste. 760, San Francisco, CA 94104  
tel: 415.352.4520 • fax: 415.392.0485  
sfchamber.com • twitter: @sf\_chamber

March 3, 2021

The Honorable Mayor London Breed and San Francisco Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, #244  
San Francisco, CA 94012

**RE: Support for file 210138 “Business Registration Fee - Extension of Deadline for Payment”**

Dear Honorable Mayor London Breed and Board of Supervisors,

The San Francisco Chamber of Commerce supports the legislation introduced by Mayor London Breed, and co-sponsored by Supervisor Ronen that 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. As well as extending the deadline for new businesses to pay their business registration fee for the fiscal year ending June 30, 2022, to November 1, 2021.

The savings from the extended fee deadlines is a much needed step to retain small businesses and for our path towards recovery. Our small business community is struggling - our data shows that 50% of small businesses remain closed due to the impacts of the pandemic. Savings like these could be the difference between being able to invest in tools to help the business reopen safely like PPE or new signage. We must do everything we can to try and preserve our small business ecosystem in San Francisco and invest in their resiliency.

The San Francisco Chamber of Commerce actively supports policies that support our small business community, which contribute so greatly to our City’s unique culture. This ordinance will help small businesses maintain their valued presence in San Francisco’s neighborhood commercial districts.

Sincerely,

A handwritten signature in black ink, appearing to read "Rodney Fong", written over a faint circular stamp or watermark.

Rodney Fong  
President & CEO  
San Francisco Chamber of Commerce

cc: Clerk of the Board, to be distributed to all Supervisors; Mayor London Breed; OEWD