



Certificate of Authority to Collect Parking Taxes (COA) General Information and Renewal Instructions

City and County of San Francisco
Office of the Treasurer & Tax Collector, Business Tax Section
P.O. Box 7425, San Francisco, CA 94120-7425

JOSÉ CISNEROS, TREASURER

GENERAL INFORMATION

Every parking operator is required to obtain a Certificate of Authority to Collect Parking Taxes (COA) from the City and County of San Francisco for each parking station location unless a Small Operator Exemption has been granted. The COA authorizes the operator to collect the parking tax from the customer. The San Francisco Business & Tax Regulations Code requires each parking operator in the City and County of San Francisco to collect the parking space occupancy tax ("parking tax") on any rent, fee or charge in exchange for a parking space. The parking tax rate is 25% of the rent for the occupancy of a parking space.

A COA is issued for each parking station location, and has the same Business Account Number (BAN) and business name as the business registration certificate. Both the COA and business registration certificate must be prominently posted on the premises of each parking location. An approved Parking Tax Collection Bond under the same legal name as the business registration certificate must be posted before a COA is issued. For information on obtaining a Parking Tax Collection Bond, review Sec. 6.6-1(h) of the San Francisco Business & Tax Regulations Code (BTRC), Part III, Article 6.

Upon the cessation of business at the location named on the COA or upon the sale or transfer of the business, the parking operator must immediately surrender the COA to the Tax Collector and notify the Tax Collector in writing that the operator ceased to conduct a parking business at the location. The holder of the COA remains liable for the collection of parking taxes at the location named in the COA, and for the reporting and remittance of such taxes to the Tax Collector, until the COA is surrendered and the notice has been made.

The COA expires annually on December 31st. The COA must be renewed annually at the same time the Parking Tax Collection Bond renewal is due. Failure to register or obtain a COA subjects the operator to administrative penalties and citations, liens, and legal action. Non-complying parking operators may also be subject to a court order to cease operations.

IMPORTANT FILING REMINDERS

- All questions on the COA application form must be answered. Incomplete applications will not be accepted
- Obtain a Parking Tax Collection Bond for each parking station; otherwise we cannot issue a COA.
- For multiple parking stations, copy and complete Part B: Parking Station Information for each parking station.
- Attach a copy of your lease or management agreement and original parking tax collection bond to this application for each parking station.
- Mail completed COA application with attachments to: Business Tax Section, P.O. Box 7425, San Francisco, CA 94120-7425.
- Pay the annual Revenue Compliance Fee by 31st December for each parking station.
- You are required to obtain an annual commercial parking permit issued by the S.F. Police Permit Section at (415) 553-1115.
- You are in violation of the ordinance if you continue to operate a parking station without a current and valid COA. Non-compliance subjects you to fines, penalties and enforcement action.

FOR FURTHER ASSISTANCE

IF YOU HAVE QUESTIONS OR NEED FURTHER ASSISTANCE, YOU MAY SUBMIT YOUR QUESTION ELECTRONICALLY: [HTTP://SFTREASURER.ORG/CONTACT-US](http://sftreasurer.org/contact-us) AND A CUSTOMER SERVICE REPRESENTATIVE WILL CONTACT YOU ON THE SAME DAY OF THE REQUEST IF SUBMITTED PRIOR TO 7:00 PM. REQUESTS RECEIVED AFTER 7:00 PM WILL RECEIVE A RESPONSE BY THE NEXT BUSINESS DAY. PLEASE NOTE: TAXPAYERS WHO COME TO CITY HALL FOR IN-PERSON ASSISTANCE OR CALL 311 MAY EXPERIENCE LONG WAIT/HOLD TIMES.

INSTRUCTIONS FOR COMPLETING THE COA APPLICATION TO COLLECT PARKING TAXES

APPLICANT INFORMATION

Name of Parking Operator: Enter the name of the entity operating the parking station. If you are a sole proprietor, enter your last name, followed by your first name and middle initial.

Business Account Number: Enter the 7-digit BAN as shown on your Business Registration Certificate. Please write your BAN on your checks and parking tax correspondence.

Business Name: If you operate under a name other than your legal name, enter your DBA (Doing Business As).

Mailing Address: Enter address where this office should mail documents for action by the operator or authorized representative of the operator. Include name and title of contact person, business name, complete mailing address, telephone, fax number, and email address.

PART A:

PARKING STATION INFORMATION

List all the parking stations by street address for which you are renewing the Certificate of Authority. The street address must match the locations for which you are currently reporting. You must have a valid 2016 Certificate of Authority for each of the locations listed below. For new parking stations, submit a Certificate of Authority, original bond, and copy of the current lease or management agreement.

BUSINESS STRUCTURE

Check the applicable box, if there are any changes to business structure, fill in the Part B section 1.

OTHER BUSINESS INFORMATION

Check the applicable box, if there are any changes; provide information on Part B section 2.

SUBLEASE INFORMATION

If there is a sublease, provide copy of sublease agreement otherwise skip this section.

PART B:

SECTION 1: BUSINESS STRUCTURE CHANGES

Provide any applicable business structure changes.

SECTION 2: PARKING STATION INFORMATION CHANGES

Provide any changes applicable to hours of operation, parking capacity, RCE requirements etc in this section.

PART C:

DECLARATION OF RESPONSIBILITY

The parking station operator must sign a declaration of responsibility for each parking location. The name on the Parking Tax Collection Bond, the Business Registration Certificate, and the declaration of responsibility must all be the same. Please include the e-mail of the operator signing the application.