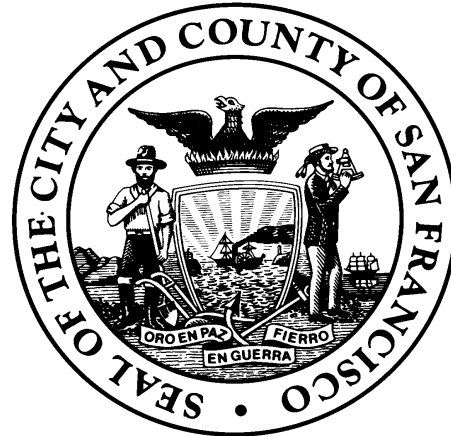


CITY AND COUNTY OF SAN FRANCISCO

TREASURER & TAX COLLECTOR'S OFFICE



PARKING TAX REGULATION No. 2006-1

PARKING STATION SIGNAGE REQUIREMENTS San Francisco Business and Tax Regulations Code, Article 22

I. Authority, Purpose, and Application.

(a) *Authority.* The Tax Collector of the City and County of San Francisco, issues this Interpretive Ruling pursuant to his authority under sections 6-16.1, 2220 and 2225(d) of the San Francisco Business and Tax Regulations Code (hereinafter "Tax Code").

(b) *Purpose.* The purpose of this Regulation is to clarify the signage requirements for Operators of Parking Stations subject to the Revenue Control Equipment Ordinance set out at Section 2220 of the Tax Code.

(c) *Definitions.* For purposes of this regulation, capitalized terms shall have the meaning stated in section 2201 of the Tax Code and the authorities referenced therein.

(d) *Background.* Section 2220 of the Tax Code requires that an Operator of a Parking Station or other parking facility must install and maintain signage informing Parkers as to the Rate of Rent charged for parking, the requirement that an Operator provide a Parker with a receipt, and information as to how the Parker may contact the Tax Collector to complain if the Operator does not provide a receipt.

(e) *Requirements of Article 22 of the Tax Code Are Unchanged.* Nothing in this Regulation in any way modifies an Operator's duties under Article 22 of the Tax

Code, including but not limited to requirements concerning the use and function of Revenue Control Equipment.

(f) *Application.* Pursuant to the authority granted under Tax Code sections 6.16-1, 2220 and 2225(d), this Interpretive Ruling shall go into effect immediately following requisite notice and hearing.

II. *Signage Requirements.*

The operator shall post a clear and conspicuous sign of at least 10 inches by 15 inches in size, at every location where occupants pay rent, stating, in type at least one inch high and 3/4 inches wide, the following:

THE OPERATOR OF THIS FACILITY IS REQUIRED TO OFFER YOU A MACHINE PRINTED RECEIPT, EVEN IF YOU PAY A FLAT FEE. IF YOU REQUEST A RECEIPT BUT DO NOT RECEIVE A MACHINE PRINTED RECEIPT, OR IF YOU CONTEST THE AMOUNT OF RENT CHARGED FOR PARKING, PLEASE CALL THE TAX COLLECTOR'S OFFICE AT (415) 554-6403.