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**\*\*\*PRESS RELEASE\*\*\***

**Treasurer José Cisneros Reminds Landlords with Non-Resident Parking to Register for Parking Tax Simplification and Amnesty by June 30 Deadline**  
*Tax Amnesty to Relieve Penalties, Interest and Back Taxes Ends June 30*

San Francisco – Landlords and property managers that rent parking to non-residents (individuals that do not live in the building) have until June 30 to apply for a parking tax amnesty, Treasurer José Cisneros announced today.

“The Parking Tax Amnesty is an opportunity to come into compliance with the City’s parking tax and regulatory process,” said Treasurer Cisneros. “After June 30, those providing parking may face back taxes, penalties, and interest.”

“I proposed this parking tax simplification legislation because many small property owners were renting out parking spots to non-residents and had no idea that they were required to pay parking tax,” said Supervisor Scott Wiener, who authored the legislation. “A number of these property owners were being hit with large back-tax bills with penalties and interest. At the same time, City law made it onerous and expensive for small property owners to comply and pay the tax. The legislation acknowledges the importance of people paying taxes they owe, while making it easy for them to pay and giving them a clear path to come into compliance. I encourage every property owner and manager to review his or her situation and come forward if applicable.”

The San Francisco Board of Supervisors passed Ordinance 209-12, “Parking Tax Simplification for Residential Properties” in September 2012, and the Mayor signed this legislation into law on September 28, 2012. The Ordinance provides for a simplified process to register, file, and remit parking taxes for residential building owners and managers, as well as establish an amnesty period from January 1, 2013 to June 30, 2013 for qualifying residential building owners and managers.

The Ordinance creates a classification of parking operator that has simplified requirements for complying with local permitting, zoning, and tax laws, including the 25% parking tax. In order to qualify, the residential building owner or manager **MUST** meet the following requirements:

1. No more than five spaces rented to individuals who do not reside at the property
2. Spaces are rented on a monthly basis only
3. Compliance with Article 22, Section 2207 of the Business and Tax Regulations Code. This includes maintaining records for at least five years and providing identification to occupants authorized to park in the spaces, such as a decal or hangtag.
4. Total rent from non-residents may not exceed \$4,000 in any quarter or \$15,000 annually.

In addition, the qualifying operator must be a registered business, file an annual parking tax return, and provide records to the Tax Collector upon request.

Qualifying operators are not required to secure a police permit or Certificate of Authority, including requirements such as fingerprinting and bonding. In addition, qualified parking is a permitted use under local zoning law.

The Ordinance also provides for an amnesty period that ends June 30, 2013. If a qualifying operator registers during this period, then that operator must only pay back parking taxes from April 1, 2011 onward in order to come into tax compliance. All penalties, fees, and interest from parking tax periods prior to registration will be waived for qualified operators. However, the amnesty is not available for a residential building owner or manager that has ANY tax delinquencies, deficiency determinations, or tax litigation with the City.

The application form for Parking Tax Simplification for Residential Parking is available online at [www.sftreasurer.org](http://www.sftreasurer.org). Applications will be held by the Tax Collector and processed after the amnesty period ends June 30, 2013. Applicants will be notified of their status and receive a bill for parking taxes due in late 2013.

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