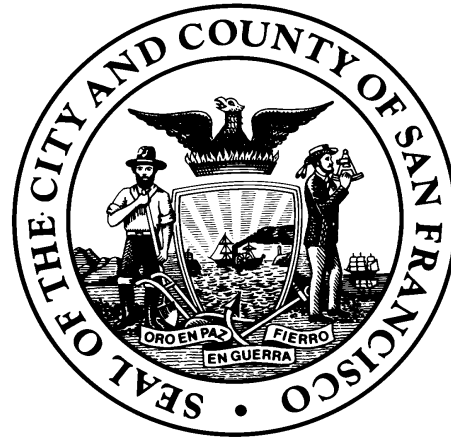


CITY AND COUNTY OF SAN FRANCISCO

TREASURER & TAX COLLECTOR'S OFFICE



TAX COLLECTOR REGULATION No. 2011-1

RESCISSION AND RENAMING OF CERTAIN TAX COLLECTOR REGULATIONS

San Francisco Business and Tax Regulations Code

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 Section 6-16.1 of the San Francisco Business and Tax Regulations Code (hereinafter "Tax Code").

(b) *Purpose.* The purpose of this Regulation is to rescind certain Tax Collector Regulations, and rename certain Tax Collector Regulations.

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

The following Tax Collector Regulations are hereby rescinded and deemed void:

- a) **Tax Collector's Regulation No. 1 (Business Tax) (Banks)**
- b) **Tax Collector's Regulation No. 2 (Business Tax) (Insurance Companies)**
- c) **Tax Collector's Regulation No. 3 (Business Tax) (Application of Tax Ordinance to Community Service Organizations, Neighborhood, Nonprofit Businesses, Veterans, Trade Associations and Labor Organizations)**
- d) **Tax Collector's Regulation No. 4 (Business Tax) (Notaries Public)**

- e) **Tax Collector’s Regulation No. 5 (Business Tax) (Persons Having No Fixed Place of Business in San Francisco)**
- f) **Amended Tax Collector’s Regulation No. 6 (Business Tax) (Superseding Tax Collector/s Regulations No. 6A and 6B) (Manufacturers and Sellers)**
- g) **Tax Collector’s Regulation No. 6-C (Business Tax) (Lessors)**
- h) **Tax Collector’s Regulation No. 7 (Business Tax) (Interest Income and Dividend Income)**
- i) **Tax Collector’s Regulation No. 8 (Business Tax) (Rental Income)**
- j) **Tax Collector’s Regulation No. 9 (Savings and Loan Associations)**
- k) **Tax Collector’s Regulation No. 10 (New Jobs Tax Credit Regulations)**
- l) **Tax Collector’s Regulation No. 11 (Summer Youth Employment Tax Credit Regulations)**
- m) **Tax Collector’s Regulation No. 12 (Garment Manufacturers’ Tax Credit Regulations)**
- n) **Tax Collector’s Regulation No. 14 (Utility Tax) (Telephone Users Tax)**
- o) **Telephone Users Tax Regulation 1.703-2**
- p) **Rules of Procedures for Hearings on Appeals of Administrative Citations**
- q) **Tax Collector’s Regulation No. 2006-2 (Parking Station Amnesty Period)**

In addition, the following Tax Collector Regulations shall be renamed as indicated below.

- a) **“Tax Collector’s Regulation No. 13 (Surplus Business Tax Revenue Credit Regulations)” shall be renamed “Tax Collector Regulation No. 1998-1 (Surplus Business Tax Revenue Credit Regulations)”**
- b) **“Tax Collector’s Regulation No. 1.504-1 (Tax on Transient Occupancy of Hotel Rooms)” shall be renamed “Tax Collector Regulation No. 2003-1 (Tax on Transient Occupancy of Hotel Rooms)”**
- c) **“Tax Collector’s Regulation No. 1.504-2 (Tax on Transient Occupancy of Hotel Rooms—Permanent Resident Exemption)” shall be renamed “Tax Collector Regulation No. 2007-1 (Tax on Transient Occupancy of Hotel Rooms—Permanent Resident Exemption)”**