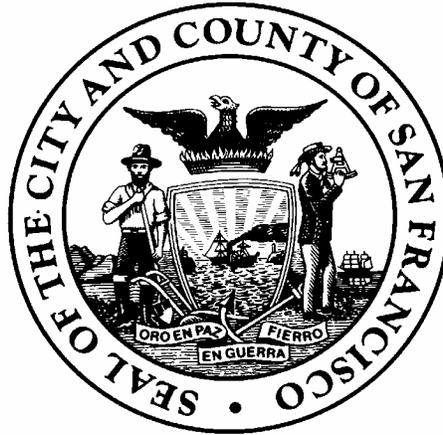# CITY AND COUNTY OF SAN FRANCISCO

TREASURER & TAX COLLECTOR'S OFFICE
BUSINESS TAX DIVISION

PARKING TAX REGULATION No. 2006-2

PARKING TAX AMNESTY PERIOD
San Francisco Business and Tax Regulations Code, Section 608

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, 608.8, and 2225(d) of the San Francisco Business and Tax Regulations Code (hereinafter "Tax Code").

(b)   Purpose. The purpose of this Regulation is to establish the commencement date and ending date of the Parking Tax Amnesty Program that is authorized by Section 608.8 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 608 of the Tax Code provides that the Tax Collector shall establish a limited Parking Tax Penalty Amnesty Program during which Operators who have previously not remitted parking taxes collected or have not properly reported Rent collected on which Parking Tax is due may report and remit amounts due without penalties.

(e)   Requirements of the Tax Code Are Unchanged. Nothing in this Regulation in any way modifies an Operator's duties under the Tax Code, including but not limited to requirements concerning the accurate reporting of Rent and remitting of Parking Taxes.

(f)   Application. Pursuant to the authority granted under Tax Code sections 6.16-1, 608, and 2225(d), this Interpretive Ruling shall go into effect immediately following requisite notice and hearing.

II.   *Parking Tax Penalty Amnesty Program Period.*

The Parking Tax Penalty Amnesty Program shall commence at 8:00 A.M. on Tuesday, November 21, 2006 and shall terminate at 5:00 P.M. on Tuesday, February 20, 2007.