



# 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 on 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. To obtain the required bond language, go to <https://sftreasurer.org/business/taxes-fees/parking-tax>, scroll down and click on "Parking Tax Collection Bond".

The COA expires on December 31<sup>st</sup> and must be renewed annually. Failure to register or obtain a COA subjects the operator to administrative penalties, citations, liens, and potential legal action.

### REMINDERS

- **All questions on the COA application form must be answered. Incomplete applications will not be accepted for review.**
- **For multiple parking stations, copy and complete the Parking Station Updated Information section 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 December 31st for each parking station (visit <https://etaxstatement.sfgov.org/onlinepayment/> to make the payment)**
- **You are required to obtain an annual commercial parking permit issued by the S.F. Police Permit Section at (415) 553-1115.**

**IF YOU HAVE QUESTIONS OR NEED FURTHER ASSISTANCE, YOU MAY SUBMIT YOUR QUESTION ELECTRONICALLY**

**AT: <https://sftreasurer.org/help-center> 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 in the Applicant Information section.

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.

### **PARKING STATION UNDATED INFORMATION**

List all the parking stations by street address in the Location Address column 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 2021 Certificate of Authority for each of the locations listed. For new parking stations, submit a Certificate of Authority, original bond, and copy of the current lease or management agreement.

### **BUSINESS OWNERSHIP STRUCTURE**

Check the applicable box, if there are no changes to business structure or ownership as previously reported in the Certificate of Authority filed in 2021.

### **OTHER BUSINESS INFORMATION**

Check the applicable box, if there are any changes; provide the relevant information in this section of the Renewal.

### **SUBLEASE INFORMATION SECTION**

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

Provide any applicable sublease information as asked and required. If no sub-lease exists, you may check "no" and proceed to the next section.

### **VALET INFORMATION SECTION**

Provide any changes applicable to any associated valet operator information that exists. If no valet operation changes exist, you may check "no" and proceed to the next section.

### **ONLINE PARKING RESERVATION AND CAR SHARE**

Provide all applicable "online parking reservation" and "car share" information as asked and required. If you do not maintain now or plan to gain or maintain any contractual relationship with any Parking Reservation or Car Share company, then mark "no" and proceed to the next section.

### **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 address of the operator signing the application.