

CITY AND COUNTY OF SAN FRANCISCO

Tax Collector Regulation 2014-1

GROSS RECEIPTS TAX – INTERPRETATIONS OF PRIOR LAW

San Francisco Business and Tax Regulations Code

(a) Authority. The Tax Collector promulgates this regulation pursuant to the Tax Collector's authority to adopt rules and regulations under San Francisco Business and Tax Regulations Code section 6.16-1.

(b) Definitions. For purposes of this regulation, "Former Gross Receipts Tax" means the former tax based on gross receipts imposed under the former Article 12-B of the Business and Tax Regulations Code, which was repealed and replaced effective April 25, 2001 by the current Article 12-B of the Business and Tax Regulations Code and was known as the "Business Tax." "Current Gross Receipts Tax" means the tax imposed under Article 12-A-1 of the Business and Tax Regulations Code. All other terms are as defined in Articles 6 and 12-A-1 of the Business and Tax Regulations Code.

(c) Prior Interpretations of the Former Gross Receipts Tax. No prior interpretations of the Former Gross Receipts Tax, whether oral or in writing, whether formal or informal, and in whatever form provided, apply to the Current Gross Receipts Tax.