PARKING TAX

PROPOSITION R
ORDINANCE: Shall the existing Parking Tax Ordinance be amended by imposing a 10% surcharge on the rent of a parking space in parking stations?

Analysis
By Ballot Simplification Committee

THE WAY IT IS NOW: The city charges a tax of 15 percent on the rental of spaces in parking garages and lots.

THE PROPOSAL: Proposition R would change the Municipal Code to increase the parking tax by ten percent, to a total of 25 percent.

A YES NOTE MEANS: If you vote yes, you want the city to charge an additional ten percent tax on the rental of spaces in parking garages and lots.

A NO VOTE MEANS: If you vote no, you do not want the city to increase its parking tax.

Controller’s Statement on “R”

City Controller John C. Farrell has issued the following statement on the fiscal impact of Proposition R:

"Should the proposed ordinance be adopted, in my opinion, in and of itself, it would neither increase nor decrease the cost of government. However, this proposed ordinance would provide additional revenues of approximately $4,350,000 to the City and County."

How Supervisors Voted on “R”

On March 19 the Board of Supervisors voted 8-3 on the question of placing proposition R on the ballot. The Supervisors voted as follows:

YES: Supervisors Louise Renne (Dist. 2), John Molinaro (Dist. 3), Ella Hill Hutch (Dist. 4), Harry Britt (Dist. 5), Carol Ruth Silver (Dist. 6), Don Horanzy (Dist. 8), Nancy Walker (Dist. 9) and John Bards (Dist. 11).

NO: Supervisors Ed Lawson (Dist. 1), Doris Ward (Dist. 7) and Quentin Kopp (Dist. 10).

TEXT OF PROPOSED ORDINANCE
PROPOSITION R
SURCHARGE ON PARKING TAX

AMENDING PART III, ARTICLE 9 OF THE SAN FRANCISCO MUNICIPAL CODE (PARKING TAX ORDINANCE, ORDINANCE NO. 286-70) BY ADDING SECTION 602.5 THERETO, PROVIDING FOR THE RAISING OF ADDITIONAL PUBLIC REVENUE BY IMPOSING A TEN PERCENTUM (10%) SURCHARGE ON THE RATE OF THE PARKING TAX, SUBJECT TO THE POWERS OF THE BOARD OF SUPERVISORS, AND PROVIDING FOR DEPOSIT OF SURCHARGE REVENUE INTO GENERAL FUND.

Be it ordained by the People of the City and County of San Francisco:

Section 1. Part III, Article 9 of the San Francisco Municipal Code is hereby amended by adding Section 602.5 thereto reading as follows:

Sec. 602.5 Imposition of a ten percentum (10%) surcharge. There shall be an additional tax of ten percentum (10%) on the rent of every occupancy of parking space in a parking station in the City and County of San Francisco on and after July 1, 1980. The total tax on the rent of every occupancy after the effective date of this surcharge shall be twenty-five percent (25%).

When rent is paid, charged, billed or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax of fifteen percentum (15%) herein imposed to the extent that it covers any portion of the period prior to July 1, 1980, and to the tax of fifteen percentum (15%) herein plus the amount of surcharge imposed to the extent that it covers any portion of the period on and after July 1, 1980, and such payment, charge, bill or rent due shall be apportioned on the basis of the ratio of the number of days falling within said periods to the total number of days covered thereby. Where any tax has been paid hereunder upon any rent without any right of occupancy therefor, the Tax Collector may by regulation provide for credit or refund of the amount of such tax upon application therefor as provided in Section 614(f) of this Article.

The surcharge tax so collected shall be deposited in the general fund subject to appropriation pursuant to the budget and fiscal provisions of the Charter. By adopting this ordinance the People of the City and County of San Francisco do not intend to limit or in any way curtail any powers the Board of Supervisors may exercise as to the subject matter of this ordinance, including, but not limited to, raising the rate of taxation or surcharge, lowering the rate of taxation or surcharge, eliminating the tax or surcharge, or creating or defining new categories of taxpayers under this ordinance.