NOTE:

[Business and Tax Regulations Code - Temporary Suspension of Cannabis Business Tax]

Ordinance amending the Business and Tax Regulations Code to suspend the imposition of the Cannabis Business Tax through December 31, 2022.

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Unchanged Code text and uncodified text are in plain Arial font. **Additions to Codes** are in *single-underline italics Times New Roman font*. **Deletions to Codes** are in *strikethrough italies Times New Roman font*. Board amendment additions are in double-underlined Arial font. Board amendment deletions are in strikethrough Arial font. Asterisks (* * * *) indicate the omission of unchanged Code subsections or parts of tables.

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

Section 1. The Business and Tax Regulations Code is hereby amended by revising Section 3003 of Article 30, to read as follows:

SEC. 3003. IMPOSITION OF TAX.

(c) The imposition of the Cannabis Business Tax under this Section 3003 shall be suspended for the 2021 and 2022 tax years.

Section 2. Effective Date; Retroactivity.

(a) This ordinance shall become effective 30 days after enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the Mayor's veto of the ordinance.

1	(b) Upon the effective date of this ordinance, this ordinance shall be retroactive to
2	January 1, 2022.
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4	Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
5	intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
6	numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal
7	Code that are explicitly shown in this ordinance as additions, deletions, Board amendment
8	additions, and Board amendment deletions in accordance with the "Note" that appears under
9	the official title of the ordinance.
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11	APPROVED AS TO FORM: DENNIS J. HERRERA, City Attorney
12	DEIVINO 6. HERREIVA, Oily Attomey
13	By: <u>/s/ Scott M. Reiber</u> SCOTT M. REIBER
14	Chief Tax Attorney
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City and County of San Francisco Tails

City Hall 1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4689

Ordinance

File Number:

211150

Date Passed: December 07, 2021

Ordinance amending the Business and Tax Regulations Code to suspend the imposition of the Cannabis Business Tax through December 31, 2022.

> November 17, 2021 Budget and Finance Committee - REFERRED WITHOUT RECOMMENDATION

November 30, 2021 Board of Supervisors - PASSED ON FIRST READING

Ayes: 11 - Chan, Haney, Mandelman, Mar, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

December 07, 2021 Board of Supervisors - FINALLY PASSED

Aves: 10 - Chan, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani

and Walton

Excused: 1 - Melgar

File No. 211150

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 12/7/2021 by the Board of Supervisors of the City and County of San Francisco.

> Angela Calvillo Clerk of the Board

London N. Breed Mayor

Date Approved