

[Authority to Examine Records]

AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.4-1 THERETO, PERMITTING THE TAX COLLECTOR TO INSPECT, EXAMINE AND COPY THE RECORDS OF TAXPAYERS.

Note: Additions are underlined; deletions are in ((double parentheses)).

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

Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended by amending Section 6.4-1, to read as follows:

SEC. 6.4-1. RECORDS; INVESTIGATION; SUBPOENAS. (a) Every taxpayer shall keep and preserve such records for a period of seven years as may be necessary to determine the amount of tax for which he or she may be liable, including all local, State and federal tax returns of any kind. The Tax Collector shall have the right to inspect, examine and copy such records at any time during normal business hours. Refusal to allow full inspection, examination or copying of such records shall subject the taxpayer to the penalties authorized under Section 6.17-3. Where the taxpayer does not have the necessary records to determine liability under the Municipal Code or fails to produce such records in a timely fashion, the Tax Collector may determine the taxpayer's liability based upon any information in the Tax Collector's possession or that may come into the Tax Collector's possession.

(b) The Tax Collector may order any persons, whether as taxpayers, supposed taxpayers or witnesses, to produce for inspection, examination and copying at the Tax Collector's office all books, papers and records which the Tax Collector believes may have relevance to enforcing compliance with the provisions of Part III of the Municipal Code, and may also order the attendance before the Tax Collector of all persons, whether as taxpayers,

SUPERVISOR KAUFMAN, NEWSOM
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1 supposed taxpayers or witnesses, whom the Tax Collector believes may have any knowledge
2 thereof. The Tax Collector may issue, and serve, subpoenas to carry out these provisions. As
3 an alternative to production at the Tax Collector's office, the Tax Collector may agree to
4 inspect, examine and copy the requested books, papers and records at the taxpayer's place
5 of business or some other mutually acceptable location, and may require the taxpayer to
6 reimburse the City for the Tax Collector's ordinary and reasonable expenses incurred in the
7 inspection, examination and copying of such books, papers and records, including food,
8 lodging, transportation and other related items, as appropriate.

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10 APPROVED AS TO FORM:

11 LOUISE H. RENNE, City Attorney

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14 By: George Putris
15 GEORGE W. PUTRIS
16 Deputy City Attorney

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SUPERVISOR KAUFMAN
BOARD OF SUPERVISORS



City and County of San Francisco

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

Tails Ordinance

File Number: 990300

Date Passed:

Ordinance amending Municipal Code, Part III, Article 6 (Revenue and Finance/Business Regulations), by amending Section 6.4-1, permitting the Tax Collector to inspect, examine and copy the records of taxpayers.

April 12, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,
Yaki, Yee

Absent: 1 - Brown

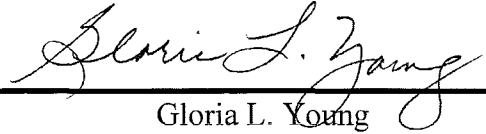
April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

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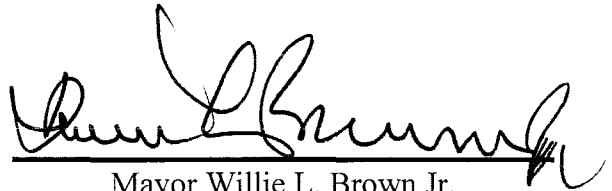
I hereby certify that the foregoing Ordinance was **FINALLY PASSED** on April 19, 1999 by the Board of Supervisors of the City and County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.

File No. 990300 continued...