

Commercial Parking Tax, Approved by the Voters  
of the City of South San Francisco, State of California  
on November 6, 2007:

SECTION 1. Purpose, Intent and Authority.

The tax imposed by this ordinance is an excise tax on the activity of parking motor vehicles in the City of South San Francisco where there is a rent charged for parking. It is not a tax on real property, nor is it any other kind of tax on property or the ownership of property. It is not a transaction or sales tax on the sale of real property. The tax is a general tax under Proposition 218 and was approved by the voters on November 6, 2007.

SECTION 2. Chapter 4.22 is hereby added to the South San Francisco Municipal Code as set forth below:

CHAPTER 4.22 COMMERCIAL PARKING TAX

4.22.010 Short title.

This chapter shall be known as the Commercial Parking Tax of the City of South San Francisco.

4.22.020 Definitions.

When used in this chapter the following terms shall mean or include:

(a) "Cancelled transaction" – A transaction that an operator cancels prior to payment because of an equipment malfunction.

(b) "The city" – The city of South San Francisco.

(c) "Issued tickets" – The total number of parking tickets issued to occupants, including voided tickets and parking tickets otherwise used or consumed in the operation of the parking facility for a given period.

(d) "Lost ticket" – A parking ticket that has been issued to and misplaced by an occupant and which has not been returned to the operator with payment of rent.

(e) “Motor vehicle” – Any self-propelled vehicle operated or suitable for operation on the highway.

(f) “Occupancy” – The use or possession or the right to the use or possession of any space for the parking of a motor vehicle in a parking station.

(g) “Occupant” – A person who, for consideration, uses, possesses or has the right to use or possess any space for the parking of a motor vehicle in a parking station under any lease, concession, permit, right of access, license to use, or other agreement.

(h) “Operator” – Any person operating a parking station in the City, including but not limited to, the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such parking station. A person who otherwise qualifies as an operator as herein defined shall not, by reason of the fact that he or she is exempt from the parking tax herein imposed, be exempted from the obligations of an operator hereunder.

(i) “Parking space” – A marked area or space designated for and only large enough for the parking of a single motor vehicle.

(j) “Parking Station” – The term “parking station” shall include, but is not limited to:

(1) Any outdoor space or uncovered plot, place, lot, parcel, yard or enclosure, or any portion thereof, where motor vehicles may be parked, stored, housed or kept, for which any charge is made; or

(2) Any building or structure, or any portion thereof in which motor vehicles may be parked, stored, housed or kept, for which any charge is made.

(k) “Parking ticket” – The record provided by the operator to the occupant setting forth the time and date that the occupant’s vehicle entered the parking station that is used by the operator to determine the rent charged to the occupant.

(l) “Public transit authority” – A public entity or agency of a public entity that provides public transportation by using trains, ferries, or buses to transport passengers between multiple stops, terminals, or stations that are located in multiple communities or cities.

(m) “Rent” – The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is

allowed by the operator to the occupant without any deduction therefrom whatsoever.

(n) "Tax administrator" – The director of finance.

(o) "Transaction" – The calculation and payment of rent for occupancy.

(p) "Unaccounted ticket" – A ticket that is issued to an occupant and is not returned to the operator. A lost ticket is an unaccounted ticket.

(q) "Unaccounted ticket ratio" – The ratio of unaccounted tickets to issued tickets for a given period, expressed as a percentage of issued tickets.

(r) "Voided ticket" – A parking ticket that is not issued to an occupant, but which is used in the course of the operator's testing, repair, or maintenance of equipment used by the operator for transactions.

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4.22.030 Imposition and rate of parking tax.

Subject to the provisions of this chapter, there is hereby imposed a tax of eight percent of the rent of every occupancy of a parking space in a parking station in the city.

4.22.040 Charges subject to parking tax.

The term "rent," as defined in section 4.22.020(m), shall be deemed to include the total charges required to be paid by an occupant (including but not limited to any separately stated valet or service labor charge for parking) in connection with the use or occupancy of a parking space, provided that nothing herein shall require the payment of parking tax on the sale of petroleum products, automobile parts, or the like, or the rendering of services (including car-wash services) totally unconnected with the use or occupancy of a parking space. The cost of services provided by an operator to an occupant at no extra or separate charge shall not reduce the amount of rent subject to the tax.

4.22.050 Occupant to pay parking tax to operator.

Unless prohibited by the laws of the United States, the State of California, or exempted by the provisions of this code, every occupant occupying a parking space or spaces in a parking station in the city shall be required to pay the parking tax to the operator along with the rent for occupancy. This obligation is not satisfied until the parking tax has been paid to the city, except that a receipt indicating payment of the rent from an operator maintaining a place of business in the city or from an operator who is authorized by the tax administrator to collect

the parking tax shall be sufficient to relieve the occupant from further liability for the parking tax for the transaction to which the receipt refers.

4.22.060 Exemptions.

No parking tax shall be imposed

(a) On the rent for the occupancy of a parking space in a parking station of which the city is the owner or operator, either directly or through contract.

(b) On the rent for the occupancy of a parking space in a parking station where

(1) the operator is a public transit authority,

(2) the parking station serves users of a bus stop, ferry terminal, or train station of that public transit authority, and

(3) the occupant occupies the parking space for less than 24 consecutive hours.

(c) On the rent for the occupancy of a parking space in a parking station where the occupant is exempt from being subject to the parking tax under the laws of the United States or the State of California.

4.22.070 Administration.

(a) The tax administrator shall deposit all moneys collected pursuant to this chapter into the general fund of the city. The collections may be expended for any city purpose.

(b) The tax administrator shall enforce the provisions of this chapter and may prescribe, adopt, and enforce rules and regulations not inconsistent with the provisions of this chapter as may be necessary or desirable to aid in the administration and enforcement of the provisions of this chapter. Such rules and regulations may include exemptions from the parking tax and may otherwise create limitations to the application of the parking tax. However, any rule or regulation promulgated by the tax administrator that creates an exemption or limitation to the parking tax shall be only temporary unless explicitly approved by the city council as a permanent exemption or limitation. The tax administrator may also prescribe the extent to which any rule or regulation shall be applied without retroactive effects.

4.22.080 Collection of parking tax by operator; receipt to occupant.

(a) Every operator renting a parking space in a parking station in the city to an occupant who is not exempted under this chapter or elsewhere in this code, shall at the time of collecting the rent from the occupant collect the parking tax from the occupant and on demand shall give to the occupant a receipt for the transaction. In all cases in which the parking tax is not collected by the operator the operator shall be liable to the city for the amount of parking tax due on the amount of taxable rent collected from the occupant under the provisions of this chapter, the same as though the parking tax were paid by the occupant.

(b) Unless the operator can provide an explanation or other sufficient proof that the tax administrator in his or her sole discretion deems to be credible to establish the validity of a claim for a lost ticket or an otherwise unaccounted ticket, every lost ticket and unaccounted ticket shall be considered as a full value parking ticket for which the operator is liable for transmitting to the city the full value of the parking tax required under this code applicable to a full day's rent for a single parking space occupancy without discount, except that an operator shall be allowed an unaccounted ticket ratio of 1.5 percent for each parking station that it operates in a reporting period for which the operator shall not be liable for failure to remit the parking tax.

(c) The operator shall have the burden of explaining and establishing the validity of lost tickets and cancelled transactions. The tax administrator may consider a verified statement signed by the occupant claiming a lost ticket that includes the occupant's name, address, telephone number, the occupant's motor vehicle license plate number, the time of entry and the time of exit as sufficient proof of a valid lost ticket transaction. An operator shall maintain a log of all lost tickets and cancelled transactions.

#### 4.22.090 Reporting and remitting.

(a) On or before the last day of each month, each operator shall file a return with the tax administrator on forms provided by the city reporting the total amount of rent charged and received and the total amount of parking tax collected by the operator for the occupancy of the operator's parking spaces in the previous month.

(b) On or before the last day of each month, each operator shall remit to the tax administrator the parking tax collected by the operator for the occupancy of the operator's parking spaces in the previous month.

(c) Returns and remittances are due within ten days of the cessation of business for any reason, or within ten days of a change in ownership of the business. All parking taxes collected by operators pursuant to this chapter shall be held in trust for the account of the city until payment thereof is made to the tax administrator.

4.22.100 Penalties and interest.

(a) Any parking tax that is not remitted to the city within the time required is delinquent and the operator shall pay a penalty of ten percent of the amount of delinquent parking tax.

(b) An operator who fails to remit any delinquent parking tax on or before a period of thirty days following the date on which the parking tax first became delinquent shall pay an additional delinquency penalty of another ten percent of the amount of the delinquent parking tax.

(c) If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of ten percent of the amount of the tax shall be added thereto in addition to the penalties stated in subdivisions (a) and (b) of this section.

(d) In addition to the penalties imposed by this section, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one percent per month, or fraction thereof, on the amount of the delinquent tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(e) Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the parking tax required to be remitted by the operator.

4.22.110 Failure to collect or to report parking tax; determination by tax collector of amount due; right to hearing on determination.

(a) If an operator fails or refuses to collect the parking tax or to make within the time provided in this chapter any report or remittance of the parking tax or any portion thereof required by this chapter, the tax administrator shall proceed in such manner as he or she may deem best to obtain facts and information on which to make an estimate of the parking tax due. The tax administrator shall then determine and assess against the operator the parking tax, interest, and penalties, as provided for by this chapter. The tax administrator shall give notice to the operator of the amount determined and assessed as provided in section 4.22.130.

(b) If an operator files a tax return and remits the amount of parking tax stated on the return, but it appears to the tax administrator that the operator has not remitted the full amount of parking tax that has been or should have been collected, the tax administrator shall proceed in such manner as he or she may deem best to obtain facts and information on which to make an estimate of the parking tax that should have been collected and remitted. The tax administrator shall then determine the amount of parking tax that should have been collected

and remitted, but which was not remitted, and assess against the operator this amount of parking tax, interest, and penalties, if any, as provided for by this chapter. The tax administrator shall give notice to the operator of the amount determined and assessed as provided in section 4.22.130.

(c) Within ten days after the serving or mailing of notice of a determination and assessment by the tax administrator made pursuant to subdivisions (a) or (b) above, the operator may submit to the tax administrator an application in writing for a hearing on the amount assessed in the determination. If no application by the operator for a hearing is made within the time prescribed, the parking tax, interest and penalties, if any, determined and assessed by the tax administrator pursuant to subdivisions (a) or (b) above shall become final and conclusive and immediately due and payable. If such application is made, the tax administrator shall give not less than five days' written notice in the manner prescribed in section 4.22.130 to the operator to show cause at a time and place fixed in the notice as to why the amount determined and assessed by the tax administrator should not be fixed as the amount of parking tax, penalties, and interest owing. At such hearing, the operator may appear and offer evidence why such specified parking tax, interest, and penalties should not be so fixed. After such hearing the tax administrator shall determine the proper parking tax to be assessed and shall thereafter give written notice to the operator in the manner prescribed in section 4.22.130. The amount determined and assessed to be due shall be payable ten days from the service of the decision, unless an appeal is taken as provided in section 4.20.120(a).

#### 4.22.120 Appeal.

(a) Any operator aggrieved by any decision of the tax administrator with respect to the amount of parking tax, interest, or penalties determined to be due and owing by the tax administrator may appeal the tax administrator's decision to the city manager by filing a notice of appeal with the city clerk within ten days of the service of the determination by the tax administrator that is being appealed. The city manager shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to the operator as provided in section 4.22.130. Following the hearing the city manager shall make findings and issue a decision, which shall be served upon the operator as provided in section 4.22.130. The decision of the city manager shall be final and conclusive and any amount found to be due shall be due and payable ten days from the service of the decision, unless an appeal is taken as provided in section 4.20.120(b).

(b) Any operator aggrieved by a decision of the city manager on an appeal taken pursuant to section 4.22.120(a) may appeal the city manager's decision to the city council by filing a notice of appeal with the city clerk within ten days of the service of the decision of the city manager that is being appealed. The city council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to the operator as provided in section 4.22.130. Following

the hearing the city council shall make findings and issue a decision, which shall be final and conclusive and shall be served upon the operator as provided in section 4.22.130. Any amount found to be due shall be immediately due and payable upon the service of notice.

4.22.130 Notice.

Whenever notice is required under this chapter, it shall be delivered personally or by depositing it in the United States mail, postage prepaid. Notice to an operator shall be delivered to the operator's last known place of business.

4.22.140 Maintenance and examination of books, records, and witnesses.

(a) It shall be the duty of every operator liable for the collection and remittance to the city of the parking tax imposed by this chapter to keep and preserve for a period of three years all records as may be necessary to determine the amount of parking tax as the operator may have been liable for the collection and remittance to the city.

(b) The tax administrator, or his or her designee, is authorized to examine the books, papers, and records of any operator, including any person subject to this chapter, for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the parking tax due. Every operator or person subject to the provisions of this chapter is required to furnish to the tax administrator or his or her designee the means, facilities, and opportunity for making such examination and investigations. The tax administrator is authorized to examine any person under oath and to compel the production of books, papers, and records for the purpose of verifying the accuracy of any return made, or if no return was made to ascertain the parking tax due.

4.22.150 Information confidential.

(a) The tax administrator and any person having an administrative duty under the provisions of this chapter shall keep confidential and not disclose the business affairs, operations, or information obtained by an investigation of records and equipment of any operator, including the amount or source of income, profits, losses, or expenditures of the operator.

(b) Nothing in this section shall be construed to prevent:

(1) The disclosure to, or the examination of records and equipment by, another city official, employee, or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this or any other city codes.

(2) The disclosure of information to or the examination of records by federal or state officials, or the tax officials of another city or county, or city and county, if a reciprocal arrangement exists, or to a grand jury or court of law upon subpoena;

(3) The disclosure of information and results of an examination of records of a particular operator, or relating to a particular operator, to a court of law in a proceeding brought to determine the existence or amount of any parking tax liability of the particular operator to the city;

(4) The disclosure by way of public meeting or otherwise of such information as may be necessary to the city council in order to permit it to be fully advised as to the facts when an occupant or operator files a claim for refund of parking tax, or submits an offer of compromise with regard to a claim asserted against an occupant or operator by the city for parking tax.

(5) The disclosure of general statistics regarding taxes collected or business done in the city.

#### 4.22.160 Nonconclusiveness of statements.

No declarations or statements shall be conclusive as to the matters set forth therein. Declarations and statements shall be subject to audit and verification by the tax administrator or his or her designees who are authorized to examine, audit, and inspect such books and records of any operator as may be necessary in their judgment to verify or ascertain the amount of parking tax due.

#### 4.22.170 Refunds.

(a) Wherever the amount of any parking tax, interest, or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the city under this chapter it may be refunded as provided in this section provided a claim in writing stating under penalty of perjury the specific grounds upon which the claim is founded is filed with the tax administrator within one year of the date of payment. The claim shall be on forms furnished by the tax administrator.

(b) An operator may claim a refund for the amount of parking tax overpaid or erroneously or illegally collected or received when it is established in a manner prescribed by the tax administrator that the occupant from whom the parking tax was collected was exempt from the parking tax; provided, however, that a refund shall not be allowed unless the amount of the parking tax so collected has been refunded to the occupant who paid the parking tax.

(c) An operator may claim a refund for the amount of parking tax remitted to the city in excess of the parking tax that was due to be collected and which, in

fact, was not actually collected from occupants when it is established in a manner prescribed by the tax administrator that the operator remitted more parking tax than was required and that this excess parking tax was not in fact collected from occupants.

(d) An occupant who has paid the parking tax may obtain a refund of parking tax overpaid or illegally collected or received by the city by filing a claim in the manner provided in subdivision (a), but only when the parking tax was paid by the occupant directly to the tax administrator, or when the occupant, having paid the parking tax to the operator, establishes to the satisfaction of the tax administrator that the occupant has been unable to obtain a refund from the operator who collected the parking tax.

(e) No refund shall be paid under the provisions of this section unless the claimant establishes his or her right thereto by written records showing entitlement thereto.

(f) Any decision by the tax administrator regarding a claim for refund under this section may be appealed by the claimant to the city manager by filing a notice of appeal with the city clerk within ten days of the service of the decision by the tax administrator that is being appealed. The city manager shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to the claimant as provided in section 4.22.130. Following the hearing the city manager shall make findings and issue a decision, which shall be final and conclusive and shall be served upon the claimant as provided in section 4.22.130.

#### 4.22.180 Actions to collect; lien procedures.

(a) Any parking tax required to be paid by any occupant under the provisions of this chapter shall be deemed a debt owed by the occupant to the city. Any such parking tax collected by an operator, which has not been paid to the city, shall be deemed a debt owed by the operator to the city. Any person owing money to the city under the provisions of this chapter shall be liable in an action brought in the name of the city for the recovery of such amount.

(b) In an action authorized by this section, the prevailing party shall recover court costs, attorney's fees, personnel costs, and auditor's fees to be added to the judgment and set by the court. These fees are recoverable at all levels of trial and appeal.

(c) If any amount required to be paid to the city by an operator under this chapter is not paid when due, the tax administrator may, within three years after the amount is due, file for recording in the office of the San Mateo County Recorder a Certificate of Delinquency of Parking Tax Lien specifying the amount of tax, penalties, interest, and attorney's fees and personnel costs due, the name and address of the operator liable for the same as it appears on the records of the

tax administrator, and the fact that the tax administrator has complied with all provisions of this chapter in the determination of the amount required to be paid. From the time of the recording of the Certificate of Delinquency of Parking Tax Lien, the amount required to be paid together with interest, penalties, and attorney's fees shall constitute a lien upon all real property in the county owned by the operator or thereafter acquired by the operator before the lien expires. The lien has the force, effect, and priority of a judgment lien and shall continue for thirty years unless sooner released or otherwise discharged.

(d) The amounts required to be remitted and/or paid by any operator under this chapter, including penalties and interest, shall be satisfied first in any of the following cases:

(1) Whenever the operator is insolvent;

(2) Whenever the operator makes a voluntary assignment of his or her assets;

(3) Whenever the estate of an operator in the hands of executors, administrators, or heirs is insufficient to pay all the debts due from the operator;

(4) Whenever the estate and effects of an absconding, concealed, or absent person required to pay any amount under this chapter are levied upon by process of law.

(e) This section does not give the city a preference over any recorded lien which attached prior to the date when the amounts required to be paid became a lien. The preference given to the city by this section shall subordinate to the preference given to claims for personal service by Sections 1204 and 1206 of the Code of Civil Procedure.

(f) At any time within three (3) years after any operator is delinquent in the payment of any amount, the tax administrator may forthwith collect the amount in the following manner: the tax administrator shall seize the property, real or personal, of the operator and sell the property, or a sufficient part of it, at public auction to pay the amount due together with any penalties and interest imposed for the delinquency and any costs incurred on account of the seizure and sale. Any seizure made to collect parking tax due shall be only property of the operator not exempt from execution under provisions of the Code of Civil Procedure.

(g) If any operator that is liable for any amount under this chapter sells out his or her business or quits the business, his or her successor or assignee shall withhold sufficient of the purchase price to cover such amount for which the operator is liable until the former owner produces a receipt from the tax

administrator showing that it has been paid or a certificate stating that no amount is due.

(h) If the purchaser of a parking station fails to withhold from the purchase price as required in subdivision (g) of this section, the purchaser shall become personally liable for the payment of the amount required to be withheld by the purchaser to the extent of the purchase price, valued in money. Within 30 days after receiving a written request from the purchaser for a certificate, or within 30 days from the date the former owner's records are made available for audit, whichever period expires the later, but in any event not later than 60 days after receiving the request, the tax administrator shall either issue the certificate or mail notice to the purchaser at the purchaser's address as it appears on the records of the tax administrator of the amount that must be paid as a condition of issuing the certificate. Failure of the tax administrator to mail the notice will release the purchaser from any further obligation to withhold from the purchase price as above provided. The time within which the obligation of the successor may be enforced shall start to run at the time the operator sells his or her business or at the time that the determination against the operator becomes final, whichever event occurs later.

(i) If the taxes are not paid when due, such tax, penalty and interest shall constitute a special assessment against such business property and shall be a lien on the property for the amount thereof, which lien shall continue until the amount thereof including all penalties, interest and costs of collection are paid, or until it is discharged of record

#### 4.22.190 Violations; misdemeanor.

(a) Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor and shall be punishable therefore by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

(b) Any operator or other person who fails or refuses to furnish any return required to be made, or who fails or refuses to furnish a supplemental return or other data required by the tax administrator, or who renders a false or fraudulent return or claim, is guilty of a misdemeanor, and is punishable therefore by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

(c) Any person required to make, render, sign or verify any report or claim who makes any false or fraudulent report or claim with intent to defeat or evade the determination of any amount due required by this chapter to be made, is guilty of a misdemeanor and is punishable therefore by a fine of not more than five hundred dollars or by imprisonment for a period of not more than six months or by both such fine and imprisonment.

4.22.200 Determination by city council to impose either the commercial parking tax or the business license tax on commercial parking facilities.

(a) For any calendar year the city may only impose throughout the city either the commercial parking tax of this chapter or the business license tax on commercial parking facilities in section 6.16.047 of this Code. The city may not impose both taxes anywhere in the city at the same time. The decision whether to impose the commercial parking tax or the business license tax on commercial parking facilities is within the discretion of the city council to decide. If the city council wishes to change which tax is being collected, it shall do so by resolution passed before the start of the calendar year to which it is to apply.

(b) Whenever the commercial parking tax of this chapter is being imposed, and the business license tax on commercial parking facilities in section 6.16.047 is not being imposed, commercial parking facilities shall be subject to the business license tax provided for in section 6.16.240.

4.22.200 Determination by City Council to impose either the commercial parking tax or the business license tax on commercial parking facilities.

(a) For any calendar year the City may only impose throughout the City either the commercial parking tax of this chapter or the business license tax on commercial parking facilities in section 6.16.047 of this Code. The City may not impose both taxes anywhere in the City at the same time. The decision whether to impose the commercial parking tax or the business license tax on commercial parking facilities is within the discretion of the City Council to decide. If the City Council wishes to change which tax is being collected, it shall do so by resolution passed before the start of the calendar year to which it is to apply.

(b) Whenever the commercial parking tax of this chapter is being imposed, and the business license tax on commercial parking facilities in section 6.16.047 is not being imposed, commercial parking facilities shall be subject to the business license tax provided for in section 6.16.240.

SECTION 3. Section 6.16.047 of the South San Francisco Municipal Code is hereby amended to read as set forth below:

6.16.047 Commercial parking facility.

(a) Commercial Parking Facility Defined. "Commercial parking facility" means any privately owned or operated facility which provides, for any form of consideration, parking or storage for motor vehicles, motorcycles, trailers, bicycles or other similar means of conveyance for passengers or property.

Privately owned or operated facilities, which would otherwise be within the foregoing definition of "commercial parking facility," are excluded from that definition when rented appurtenant to the rental of residential-dwelling units which are not otherwise required to be licensed pursuant to this chapter.

(b) "Operator" means any person who, as owner, lessee, employee, agent or otherwise, operates, maintains, manages, keeps, permits or allows to be operated, maintained, managed or keep any commercial parking facility in or upon any premises owned, leased, managed, operated or controlled by such person within the city.

~~————(e) The license tax payable by operator shall be eight percent of the gross receipts received from facilities operated within South San Francisco without deduction therefrom.~~

~~————(d) This section shall become operative and the tax set forth herein shall be imposed on January 1st, 1983.~~

(e) For any calendar year the City may only impose throughout the City either the business license tax on commercial parking facilities of this section or the commercial parking tax of chapter 4.22. The City may not impose both taxes at the same time anywhere in the City. The decision whether to impose the commercial parking tax of chapter 4.22 or the business license tax on commercial parking facilities of this section is within the discretion of the City Council to decide. If the City Council wishes to change which tax is being collected, it shall do so by resolution passed before the start of the calendar year to which it is to apply. Whenever the commercial parking tax of chapter 4.22 is being imposed, and the business license tax on commercial parking facilities of this section is not being imposed, commercial parking facilities shall be subject to the business license tax provided for in section 6.16.240

#### SECTION 4. Power of the City Council to Amend This Ordinance

It is the intent of the voters in approving the commercial parking tax in this ordinance that the City Council shall have the power to amend the terms of the commercial parking tax as approved by the voters, including but not limited to, creating further exceptions to the commercial parking tax, reducing the rate of the commercial parking tax, and creating procedures for the administration and collection of the commercial parking tax (including changing the dates on which the tax must be remitted to the City by an operator).

#### SECTION 5. Effective Date

Unless and until the City Council provides otherwise pursuant to section 6.16.047, subdivision (e), and section 4.22.200 of the South San Francisco Municipal Code as

amended by this ordinance, the commercial parking tax shall go into effect for the 2008 calendar year, and the business license tax on commercial parking facilities in section 6.16.047 will not be imposed.

SECTION 6. Severability

In the event any section or portion of this ordinance shall be determined invalid or unconstitutional, such section or portion shall be deemed severable and all other sections or portions hereof shall remain in full force and effect.

SECTION 7. Authority for Ordinance

This ordinance is enacted pursuant to the authority of section 37100.5 of the Government Code.

SECTION 8. Election Required

The tax proposed by this ordinance shall not become effective until approved by majority of the voters voting on the issue at the November 6, 2007 election.

APPROVED by the following vote of the People of the City of South San Francisco on November 6, 2007.