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GOVERNMENT CODE - GOV

TITLE 6.8. San Francisco Bay Area Regional Housing Finance [64500 - 64652] (Title 6.8 added by Stats. 2019, Ch. 598, Sec. 1.)

PART 2. Financing Activities of the Bay Area Housing Finance Authority [64600 - 64652] (Part 2 added by Stats. 2019, Ch. 598, Sec. 1.)

CHAPTER 2. Revenue [64610 - 64636] (Chapter 2 added by Stats. 2019, Ch. 598, Sec. 1.)

ARTICLE 1. Special Taxes [64610 - 64614] (Article 1 added by Stats. 2019, Ch. 598, Sec. 1.)

64610. (a) Subject to Section 4 of Article XIII A of the California Constitution, and approval by the executive board before the authority takes action to approve the placement of a measure on the ballot, the authority may impose, by resolution, a parcel tax within the San Francisco Bay area pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 64521, and any other applicable procedures provided by law.

(b) For purposes of this section, "parcel tax" means a special tax imposed upon a parcel of real property at a rate that is determined without regard to that property's value and that applies uniformly to all taxpayers or all real property within the jurisdiction of the local government. "Parcel tax" does not include a tax imposed on a particular class of property or taxpayers.

(c) The authority shall provide notice of any parcel tax imposed pursuant to this section in the manner specified in Section 54930.

(d) The parcel tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes.

(Added by Stats. 2019, Ch. 598, Sec. 1. (AB 1487) Effective January 1, 2020.)

64611. (a) (1) The authority may impose, subject to approval by the executive board before the authority takes action to approve the placement of a measure on the ballot, by resolution, a special tax, measured by gross receipts, for the privilege of engaging in any kind of lawful business transacted in the San Francisco Bay area pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 64521, and any other applicable procedures provided by law.

(2) The resolution imposing a special tax pursuant to this subdivision may provide for the following:

(A) Variable rates based on the business sector of each person subject to the tax.

(B) Exemptions for small businesses.

(C) Collection of the tax by suit or otherwise.

(b) If the authority levies a special tax pursuant to subdivision (a) upon a business operating both within and outside the authority's taxing jurisdiction, the authority shall levy the tax so that the measure of tax fairly reflects that proportion of the taxed activity actually carried on within the taxing jurisdiction.

(c) A special tax levied pursuant to subdivision (a) shall not apply to any nonprofit organization that is exempted from taxes by Chapter 4 (commencing with Section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code or Subchapter F (commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, or the successor of either, or to any minister, clergyman, Christian Science practitioner, rabbi, or leader of any religious organization that has been granted an exemption from federal income tax by the United States Commissioner of Internal Revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code or a successor to that section.

(Added by Stats. 2019, Ch. 598, Sec. 1. (AB 1487) Effective January 1, 2020.)

64612. (a) (1) The authority may impose, subject to approval by the executive board before the authority takes action to approve the placement of a measure on the ballot, by resolution, a special tax measured by the number of employees employed by the taxpayer for the privilege of engaging in any kind of lawful business activity transacted in the San Francisco Bay area pursuant to the procedures established in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, Section 64521, and any other applicable procedures provided by law.

(2) The resolution imposing a special tax pursuant to this subdivision may provide for collection of the tax by suit or otherwise.

(b) If the authority levies a special tax pursuant to subdivision (a) upon a business operating both within and outside the authority's taxing jurisdiction, the authority shall levy the tax so that the measure of tax fairly reflects that proportion of the taxed activity actually carried on within the taxing jurisdiction.

(c) A special tax levied pursuant to subdivision (a) shall not apply to any nonprofit organization that is exempted from taxes by Chapter 4 (commencing with Section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code or Subchapter F (commencing with Section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, or the successor of either, or to any minister, clergyman, Christian Science practitioner, rabbi, or leader of any religious organization that has been granted an exemption from federal income tax by the United States Commissioner of Internal Revenue as an organization described in Section 501(c)(3) of the Internal Revenue Code or a successor to that section.

(Added by Stats. 2019, Ch. 598, Sec. 1. (AB 1487) Effective January 1, 2020.)

64613. (a) Taxes levied pursuant to Section 64611 and Section 64612 shall be collected in the following manner:

(1) County tax collectors shall be responsible for collecting the tax revenue.

(2) Each county levying the tax shall prepare a tax return.

(3) Each county shall create policies and procedures necessary to collect tax revenue, including, but not limited to, policies that achieve both of the following:

(A) Ensure adequate enforcement of taxes levied pursuant to Section 64611 and Section 64612.

(B) Provide subjects of a tax with an opportunity to appeal the amount of tax owed.

(Added by Stats. 2019, Ch. 598, Sec. 1. (AB 1487) Effective January 1, 2020.)

64614. All special taxes levied pursuant to this article shall be administered in the following manner:

(a) Taxes collected shall be deposited in a separate fund, which shall be established in the treasury of each county and used only as prescribed by this section.

(b) The county shall transfer moneys intended for regional projects pursuant to Section 64650 from the fund to the authority periodically as promptly as feasible. The transmittals shall be made at least twice in each calendar quarter.

(c) The county may deduct incremental costs associated with administering any taxes approved pursuant to this article from the portion transferred to the authority pursuant to subdivision (b).

(Added by Stats. 2019, Ch. 598, Sec. 1. (AB 1487) Effective January 1, 2020.)