

## Licenses and Permits

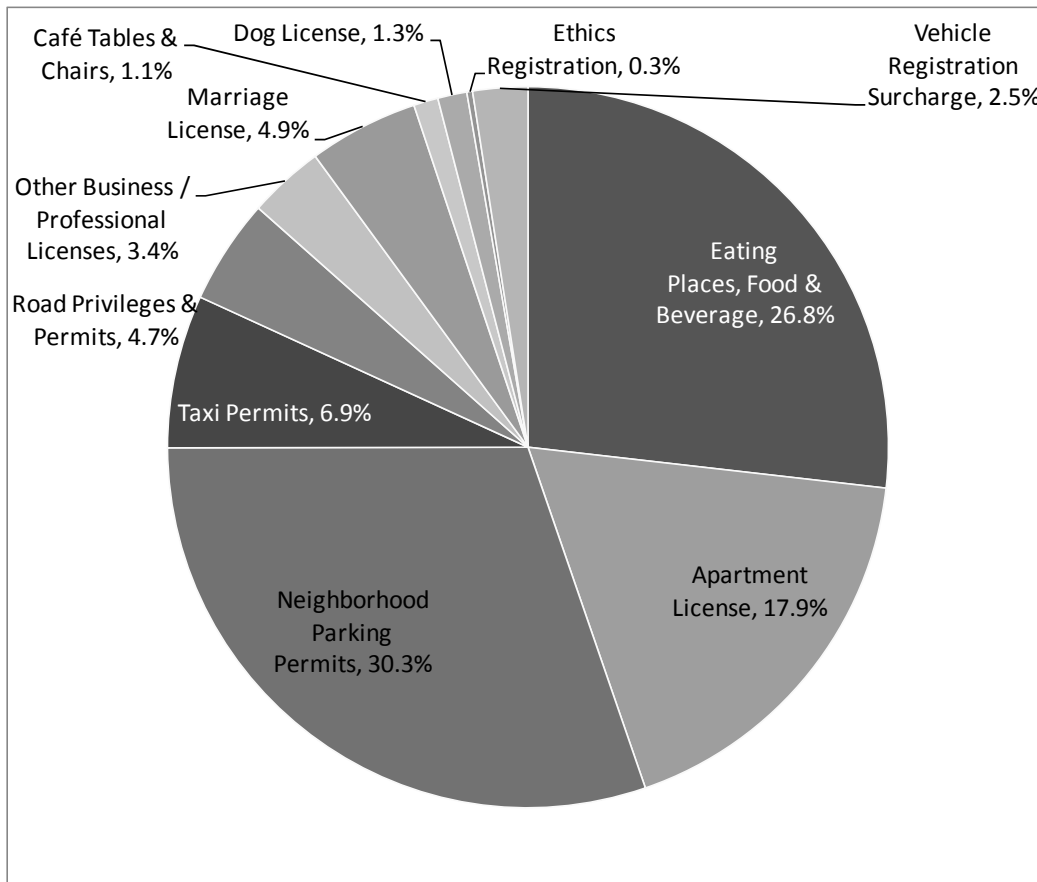
### Description

Business services requiring licenses or permits to operate in the City pay a fee as set by the government or authorities. Permits are issued for the location and conduct of the business, enterprises or activities by the department authorized under local code.

	<b>All Funds</b>	<b>General Fund</b>
<b>FY 2007-08</b> (Pre-Audit)	\$19.91 million	\$7.51 million
<b>FY 2006-07</b>	\$19.12 million	\$7.22 million
<b>FY 2005-06</b>	\$18.51 million	\$7.10 million
<b>FY 2004-05</b>	\$14.60 million	\$6.64 million
<b>FY 2003-04</b>	\$14.01 million	\$5.41 million

License and Permit (GF) revenue represented approximately 0.26 percent of General Fund revenues and transfers in FY 2007-08.

**License & Permit Revenue**  
**FY 2007-08 Pre-Audit Actuals, All Funds**



<b>License &amp; Permit Revenue</b>	<b>FY 2007-08</b>	
	<b>(\$millions)</b>	
Neighborhood Parking Permits	\$	6.02
Eating Places, Food & Beverage	\$	5.34
Apartment License	\$	3.57
Taxi Permits	\$	1.37
Marriage License	\$	0.98
Road Privileges & Permits	\$	0.94
Other Business / Professional Licenses	\$	0.68
Vehicle Registration Surcharge	\$	0.49
Dog License	\$	0.26
Café Tables & Chairs	\$	0.22
Ethics Registration	\$	0.05
<b>Total - All Funds</b>	<b>\$</b>	<b>19.91</b>

### **Authorizing Legislation & Statutes**

Business Tax and Regulations Code, Article 1, Section 1 – 40, Article 2, Sections 75 – 249.15

### **Collection Method and Issues**

Unless otherwise specified, all annual licenses are due on the first day of January, April, July or October, and are payable at the office of the Tax Collector. Fees for new licenses issued prior to or subsequent to these dates shall be prorated to the end of the yearly period on a monthly basis. In all cases of licenses on new business collectible at periods other than the months of October, January, April and July, the Tax Collector shall prorate on a monthly basis the amount or license fee for any given quarter.

### **Revenue Base**

The largest source of revenue in this category is Neighborhood Parking Permit fees, which are flat fees set by the Municipal Transportation Agency. The second largest source is health license fees for Eating Places, which are set by the Department of Public Health based on the size of the establishment.

### **Tax/Rate Structure**

No single rate structure. Refer to Business Tax and Regulations Code, Article 2.

## Accounting Information

### 200\_201 BUSINESS HEALTH LICENSES

20110 CONSUMER PROTECT APPLICATION FEE  
20111 DEEMED APPROVED OFF-SALE ALCOHOL USE FEE  
20120 EATING PLACES  
20130 FOOD BEVERAGE HUMAN CONSUMPTION  
20150 MED. CANNABIS DISPENSARY APPLICATION FEE  
20151 MED. CANNABIS DISPENSARY ANNUAL LICENSE

### 200\_202 OTHER BUSINESS/PROFESSIONAL LICENSES

20210 DRIVER AGENT BADGE TAG  
20230 TAXI PERMIT TRANSFER FEE  
20235 TAXI WRAP FEE  
20240 VEHICLE THEFT CRIMES-REVENUE  
20299 SUNDRY BUSINESS LICENSES

### 200\_203 ROAD PRIVILEGES & PERMITS

20311 TRUCK PERMITS  
20320 CAFE TABLES AND CHAIRS  
20330 NEIGHBORHOOD PARKING PERMITS  
20331 SPECIAL TRAFFIC PERMIT  
20340 SIDEWALK DISPLAY  
20350 SIDEWALK FLOWER MARKETS  
20360 STREET ARTIST CERTIFICATION FEES  
20370 NEWSRACK FEES

### 200\_207 ETHICS FEES

20710 LOBBYIST REGISTRATION FEE  
20711 CAMPAIGN CONSULTANT REGISTRATION FEE  
20721 CAMPAIGN CONSULTANT CLIENT FEE

### 200\_209 OTHER LICENSES & PERMITS

20911 DOG LICENSE  
20921 MARRIAGE LICENSE  
20931 APARTMENT LICENSE FEE

## Historical Information

**Licenses:** The City's Tax Collector is authorized to direct suit to be brought by the City Attorney for the recovery of unpaid license fees.

**Permits:** Permits are issued for the location and conduct of the business, enterprises or activities by the department or office authorized by San Francisco Business and Tax Regulations Code, Article 1, Sections 1.1 to 1.76, inclusive, and Section 2 to issue each such class of permit. Permit fees are collected by the Tax Collector as provided in San Francisco Business and Tax Regulations Code, Article 1, Section 3.

## Trends and Sensitivities

Revenue in this line item is tied to the underlying types of activities that require a license or permit, e.g. formation of restaurants, neighborhood parking demand, etc.