



San Francisco Business Registration Fact Sheet

Every person or entity conducting business in the City and County of San Francisco must possess a valid Business Registration Certificate from the Office of the Treasurer & Tax Collector, as stated in Article 12A of the San Francisco Business and Tax Regulations Code. This code also applies to businesses located outside of San Francisco that perform business transactions or services in San Francisco. The TJPA requires a copy of a contractor's Business Registration Certificate as a contract provision.

Business Registration Certificates are issued on an annual basis and are valid for the City's fiscal year calendar, beginning on July 1st, and ending June 30th of the following year. New business owners must register for their initial certificate within 15 days of conducting business. Existing business owners must renew their registration each year by the deadline of February 28 (or February 29 during leap years) for the upcoming fiscal year starting July 1.

"Conducting business" is defined as engaging in business in San Francisco. If you answer "no" to all of the following questions, you are not ordinarily conducting business in San Francisco and do not need to register with the Treasurer & Tax Collector. You need to send the attached Declaration of Exemption to the TJPA.

This person, business, or person's or business's employee:

- Maintains, owns or leases a fixed place of business within San Francisco.
- Regularly maintains a stock of tangible personal property in San Francisco for sale in the ordinary course of business.
- In the ordinary course of business, employs or loans capital on property within San Francisco.
- Solicits business, performs work, or renders services within the City on a regular basis for all or part of any seven or more separate days during one year (e.g., 4 employees in San Francisco for 2 days each constitute 8 separate days, and require a "yes" answer to this question). If a manufacturer does not conduct business in San Francisco but the manufacturer's independent representative does, only the representative must register.
- Exercises corporate or franchise powers within the City for the benefit of the person.
- Liquidates a business when the liquidators hold themselves out to the public as conducting a liquidated business.
- Utilizes the streets within the City and County of San Francisco in connection with the operation of motor vehicles for business purposes for all or part of any seven days during one year.

If you answer "yes" to any of the above questions, you must register with the Treasurer & Tax Collector. Tax-exempt businesses and others that can answer "yes" to any of the following questions must register but do not need to pay a registration fee. Proof of exemption status must be provided with the Certificate Application.

The person or business is:

- Non-profit, tax-exempt.
- A bank or an insurance company exempt from local taxation.
- A skilled nursing facility licensed under Title 22, CA Admin. Code, Div. 5.
- Engaged in business as a for-hire motor carrier of property.
- Engaged in intercity transportation as a household goods carrier.
- A charter-party carrier operating limousines that are neither domiciled nor maintain a business office within the City.
- Any person upon whom the City is prohibited under the Constitution or statute of the State of California from imposing the Payroll Expense Tax.

More information can be found on the City & County of San Francisco Office of the Treasurer & Tax Collector's website: <http://sftreasurer.org/regisTration>.