

From: slevy@ccsce.com
To: [Council, City](#)
Cc: [Nose, Kiely](#); [Paras, Christine](#); [Abendschein, Jonathan](#)
Subject: questions re business tax
Date: Sunday, November 7, 2021 11:36:15 AM

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To the City Council and staff,

I am trying to understand which organizations will be subject to taxation unless a business tax based on square footage and, how many of them are there.

I think this information is needed both for accurate modeling but also for organizations and residents to know the scope and reach of any proposed tax. Some of these questions will be asked by residents who are polled on their views.

Basic question

Is this tax levied on the occupant of the space, not the owner if the owner is not the occupant?

Exemptions

Will all occupants occupying less than 20,000 square feet be exempt? If not, which occupants under 20,000 square feet be taxed?

Will some sectors be exempt regardless of the square feet they occupy? retail? restaurants? hotels? medical/hospital occupants? Clarify the mandatory exemptions again, thanks.

Vacant space

How will space be handled if there is no occupant? On my block there are vacancies that even pre date the pandemic and as I walk downtown I see more not fewer vacant spaces> Perhaps most will be covered under exempt categories but what is large and vacant?

In this regard there may be consolidation of space for some large organizations in the post-pandemic world.

How many organizations will be subject to tax

Staff has shown how many square feet are in various size categories but how many occupants are there in each size category--not the names but the number of them?

Will most of the tax revenue come from 10 organizations? 20? how many will be touched by a square footage tax?

Can you give examples? I am not able to easily imagine what 20,000 square feet looks like.

Can staff provide 5 or 10 examples of spaces that are well know to residents and how many square feet they include?

Thanks

Stephen Levy

From: [Ken Horowitz](#)
To: [Council, City](#); [Shikada, Ed](#); [Clerk, City](#)
Subject: Agenda item #13 11/8/21
Date: Thursday, November 4, 2021 9:55:15 PM

Some people who received this message don't often get email from horowitzken@fhda.edu. [Learn why this is important](#)

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Hello All

During the Council's discussion on agenda item #13 "update and recommend further refinement of potential revenue generating ballot measures", I am suggesting a general tax for the privilege of engaging in the business of making an initial distribution within the City of a sugar sweetened beverage, syrup, or powder. The City shall impose a sugary drinks distributor tax which shall be a general excise tax, on the Distributor making the initial distribution of a sugar sweetened beverage, syrup, or powder in the City. This tax will model similar taxes in the cities of Berkeley, Albany, Oakland, and San Francisco. To assist the Council, I am suggesting that Mertz and Associates do the polling in conjunction with their polling of a potential business tax. I have attached a document on "Best Practices in Designing Local Taxes on Sugary Drinks"

Thank you for your consideration

Sincerely
Dr. Kenneth Horowitz
525 Homer Ave
Palo Alto, CA

Subject: Designing Sugary Drink Taxes | ChangeLab Solutions

[https://urldefense.com/v3/___https://www.changelabsolutions.org/product/designing-sugary-drink-taxes_!!A-B3JKCz!XzXxKpkjrJlthNKeRpD_t5iROCOhw15KKQBxOgh8P2gYukhBblCWc8_oEWnV7JTMjiY\\$](https://urldefense.com/v3/___https://www.changelabsolutions.org/product/designing-sugary-drink-taxes_!!A-B3JKCz!XzXxKpkjrJlthNKeRpD_t5iROCOhw15KKQBxOgh8P2gYukhBblCWc8_oEWnV7JTMjiY$)

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