

File No. 230695

Committee Item No. 8

Board Item No. 3

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: July 20, 2023

Board of Supervisors Meeting:

Date: September 5, 2023

Cmte Board

- Motion
- Resolution
- Ordinance
- Legislative Digest
- Budget and Legislative Analyst Report
- Youth Commission Report
- Introduction Form
- Department/Agency Cover Letter and/or Report
- MOU - FY2022-2024 - Clean
- MOU - FY2022-2024 - Redline
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract / DRAFT Mills Act Agreement
- Form 126 – Ethics Commission
- Award Letter
- Application
- Public Correspondence

OTHER

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Prepared by: Stephanie Cabrera

Date: July 12, 2023

Prepared by: Stephanie Cabrera

Date: July 25, 2023

Prepared by: _____

Date: _____

1 [Settlement of Unlitigated Claims - AppLovin Corporation - \$4,197,820.54 Plus Statutory
2 Interest]

3 **Resolution approving the settlement of the unlitigated claims filed by AppLovin**
4 **Corporation against the City and County of San Francisco for \$4,197,820.54 plus**
5 **statutory interest; the claims were filed on February 15, 2023; the claims involve a**
6 **refund of gross receipts taxes and homelessness gross receipts taxes; additional**
7 **material terms of the settlement are: 1) the resolution of all claims and potential claims**
8 **for refund of gross receipts taxes and homelessness gross receipts taxes for tax years**
9 **2019 and 2020, and 2) the agreement that AppLovin Corporation and its related entities**
10 **shall take certain filing positions with respect to their gross receipts taxes,**
11 **homelessness gross receipts taxes, and overpaid executive taxes for tax years 2021**
12 **and subsequent tax years, and with respect to their business registration fees for**
13 **registration years ending June 30, 2022, and subsequent years.**

14
15 WHEREAS, AppLovin Corporation filed claims on February 15, 2023, against the City
16 and County of San Francisco; and

17 WHEREAS, The claims involve a refund of gross receipts taxes and homelessness
18 gross receipts taxes; and

19 WHEREAS, The Office of the Treasurer and Tax Collector has recommended
20 settlement of the claims and potential claims for refund of gross receipts taxes and
21 homelessness gross receipts taxes for tax years 2019 and 2020 by payment of \$4,197,820.54
22 plus statutory interest, and the agreement that AppLovin Corporation and its related entities
23 shall take certain filing positions with respect to their gross receipts taxes, homelessness
24 gross receipts taxes, and overpaid executive taxes for tax years 2021 and subsequent tax
25

1 years, and with respect to their business registration fees for registration years ending
2 June 30, 2022, and subsequent years; now, therefore, be it

3 RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of
4 Supervisors hereby authorizes the City Attorney to settle and compromise the claims and
5 potential claims for refund of gross receipts taxes and homelessness gross receipts taxes for
6 tax years 2019 and 2020 by payment of \$4,197,820.54 plus statutory interest, and the
7 agreement that AppLovin Corporation and its related entities shall take certain filing positions
8 with respect to their gross receipts taxes, homelessness gross receipts taxes, and overpaid
9 executive taxes for tax years 2021 and subsequent tax years, and with respect to their
10 business registration fees for registration years ending June 30, 2022, and subsequent years.
11

12 APPROVED:

13 DAVID CHIU
14 City Attorney

RECOMMENDED:

TREASURER AND TAX COLLECTOR

15 /s/ Scott M. Reiber
16 SCOTT M. REIBER
17 Chief Tax Attorney

/s/
18 JOSÉ CISNEROS
19 Treasurer

20 FUNDS AVAILABLE:

21 /s/ Ben Rosenfield
22 BEN ROSENFELD
23 Controller

24 n:\taxclm\cl2023\23-01388\01665419.docx