

1 [Supporting California State Senate Bill No. 346 (Durazo) - Transient Occupancy Tax
2 Compliance and Short-Term Rentals]

3 **Resolution supporting California State Senate Bill No. 346, authored by Senator**
4 **Maria Elena Durazo, which aims to enhance compliance with local transient occupancy**
5 **tax collection and enforcement against illegal short-term rentals.**

6
7 WHEREAS, The rise of online short-term rental platforms has significantly impacted
8 communities and local governments throughout California; and

9 WHEREAS, Transient Occupancy Taxes are vital sources of revenue for local
10 governments, funding essential public services; and

11 WHEREAS, Current voluntary collection agreements between local governments and
12 short-term rental platforms often limit local authorities' ability to audit Transient Occupancy
13 Tax collections, resulting in potential revenue loss and compliance issues; and

14 WHEREAS, San Francisco is unique in California in requiring detailed reporting from
15 short-term rental platforms, thus ensuring accurate and accountable tax collection; and

16 WHEREAS, Senate Bill No. 346, mandates that short-term rental platforms provide
17 Assessor Parcel Numbers, physical address, and URL associated with the host property
18 listing upon request; and

19 WHEREAS, Senate Bill No. 346, grants local governments the authority to audit
20 Transient Occupancy Tax collections or otherwise examine the records of the short-term
21 rental platform documenting the receipt of the Transient Occupancy Tax due and payable to
22 the local agency fully; and

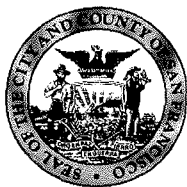
23 WHEREAS, Senate Bill No. 346, will standardize and strengthen statewide regulations,
24 aiding local enforcement efforts and ensuring fair tax compliance; and

1 WHEREAS, Senate Bill No. 346, will benefit San Francisco by reinforcing the city's
2 capacity to ensure tax compliance, establishing uniform standards for short-term rental
3 platforms across the state, and effectively closing compliance gaps; and

4 WHEREAS the California Association of County Treasurers and Tax Collectors and the
5 League of California Cities support Senate Bill No. 346; now, therefore, be it

6 RESOLVED, The Board of Supervisors of the City and County of San Francisco hereby
7 urges the California State Legislature and the Governor to pass Senate Bill No. 346; and, be it

8 FURTHER RESOLVED, The San Francisco Board of Supervisors hereby directs the
9 Clerk of the Board to send a copy of the resolution to the City's State Legislature and the City
10 Lobbyist upon passage.



City and County of San Francisco
Tails
Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 250660

Date Passed: June 17, 2025

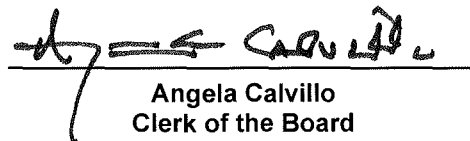
Resolution supporting California State Senate Bill No. 346, authored by Senator Maria Elena Durazo, which aims to enhance compliance with local transient occupancy tax collection and enforcement against illegal short-term rentals.

June 17, 2025 Board of Supervisors - ADOPTED

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

File No. 250660

I hereby certify that the foregoing
Resolution was ADOPTED on 6/17/2025 by
the Board of Supervisors of the City and
County of San Francisco.


Angela Calvillo
Clerk of the Board

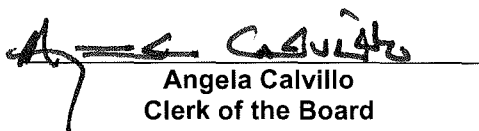
Unsigned

Daniel Lurie
Mayor

06/27/2025

Date Approved

I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.


Angela Calvillo
Clerk of the Board

06/27/2025

Date