

1 [Tolling Agreement - Lyft, Inc. - Gross Receipts, Homelessness Gross Receipts, and Payroll  
Expense Tax Dispute - \$5,156,634]

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3 **Resolution approving a Tolling Agreement to extend the statute of limitations for**  
4 **Lyft, Inc. to bring potential litigation against the City and County of San Francisco for a**  
5 **refund of \$5,156,634 of gross receipts, homelessness gross receipts, and payroll**  
6 **expense taxes to allow for possible resolution of the matter without litigation.**

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8 WHEREAS, Lyft, Inc. has paid gross receipts and homelessness gross receipts taxes  
9 for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

10 WHEREAS, On February 28, 2023, Lyft, Inc. filed claims for refund totaling \$5,156,634  
11 or such greater amount as may be legally refundable, plus interest as provided by law (the  
12 "Claims"), alleging that it has overpaid its gross receipts and homelessness gross receipts  
13 taxes for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

14 WHEREAS, To give Lyft, Inc. and the City more time to resolve the Claims without  
15 potentially unnecessary litigation, the City and Lyft, Inc. have agreed that the limitations period  
16 for any potential litigation related to the Claims shall be extended under the terms set forth in  
17 the Tolling Agreement on file with the Clerk of the Board of Supervisors in File No. 240050;  
18 and now, therefore, be it

19 RESOLVED, That the Board of Supervisors authorizes the City to agree that the  
20 statute of limitations for Lyft, Inc. to file an action against the City with respect to the Claims  
21 shall be extended to and including February 28, 2025, under the terms set forth in the Tolling  
22 Agreement.

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