



CITY AND COUNTY OF SAN FRANCISCO  
LONDON BREED, MAYOR

OFFICE OF SMALL BUSINESS  
REGINA DICK-ENDRIZZI, DIRECTOR

February 27, 2019

Ms. Angela Calvillo, Clerk of the Board  
City Hall Room 244  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

RE: BOS File No. 190092 – Business and Tax Regulations Code - Credits For Waiver of Homelessness  
Gross Receipts Tax Refund and Certain Gifts

Small Business Commission Recommendation to the Board of Supervisors: **None.**

Dear Ms. Calvillo,

The Small Business Commission will not hear this item. The Commission appreciates that this legislation was referred for their review. However, where this legislation will permit corporations with revenue above \$50 million to choose to waive any right to a refund of their Homelessness Gross Receipts Tax payments through granting taxpayers a credit against their Homelessness Gross Receipts Tax Liability, the Commission does not believe that the legislation will have an impact on small businesses outside of the scope of their own control.

Thank you.

Sincerely,

Regina Dick-Endrizzi  
Director, Office of Small Business

cc: Andres Power, Policy Director, Mayor's Office  
Kanishka Karunaratne Cheng, Mayor's Liaison to the Board of Supervisors  
Vallie Brown, Member, Board of Supervisors,  
Lisa Pagan, Office of Economic and Workforce Development  
Linda Wong, Clerk, Budget and Finance Committee