

REVISED LEGISLATIVE DIGEST
(Amended in Committee, 12/3/2025)

[Business and Tax Regulations Code - Extending Suspension of Cannabis Business Tax]

Ordinance amending the Business and Tax Regulations Code to extend the suspension of the cannabis business tax, through December 31, 2035, and remove references to the cannabis business tax from the common administrative provisions of the Code.

Existing Law

At the November 2018 election, San Francisco voters approved the cannabis business tax, to be effective on January 1, 2021. The Board of Supervisors suspended imposition of the cannabis business tax since its inception through December 31, 2025.

Amendments to Current Law

Effective January 1, 2026, this ordinance would further suspend the cannabis business tax through December 31, 2035, and amend the common tax administrative provisions by removing references to the cannabis business tax.

These amendments include amendments made in committee on December 3, 2025 to extend the suspension of the cannabis business tax, through 2035, rather than repealing it.