

OFFICE OF THE MAYOR
SAN FRANCISCO



DANIEL LURIE
MAYOR

TO: Angela Calvillo, Clerk of the Board of Supervisors
FROM: Adam Thongsavat, Liaison to the Board of Supervisors
RE: Business and Tax Regulations Code - Application of Access Line Tax to Voice Over Internet Protocol Services
DATE: October 7, 2025

Ordinance amending the Business and Tax Regulations Code to revise how the Access Line Tax ("ALT") applies to Voice Over Internet Protocol ("VoIP") services to require collection and remittance of the ALT on VoIP services using the lower of (1) the number of telephone numbers provided to a subscriber and (2) the number of calls that the subscriber can make and/or receive at the same time using those telephone numbers.

Should you have any questions, please contact Adam Thongsavat at adam.thongsavat@sfgov.org