

File No. 250259

Committee Item No. 4

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget and Appropriations Committee Date June 25, 2025

Board of Supervisors Meeting Date _____

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
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| | | • Small Business Commission Response 3/28/2025 |
| | | • MYR Cover Memo 3/18/2025 |
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Completed by: Brent Jalipa Date June 13, 2025

Completed by: Brent Jalipa Date _____

[Business and Tax Regulations Code - Extending Waiver of Permit, License, and Business Registration Fees for Certain Small Businesses]

Ordinance amending the Business and Tax Regulations Code to extend, through June 30, 2026, the waiver of certain first-year permit, license, and business registration fees for specified small businesses that newly form or that open a new location.

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.
Additions to Codes are in *single-underline italics Times New Roman font*.
Deletions to Codes are in *~~strikethrough italics Times New Roman font~~*.
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are in ~~strikethrough Arial font~~.
Asterisks (* * * *) indicate the omission of unchanged Code subsections or parts of tables.

Be it ordained by the People of the City and County of San Francisco:

Section 1. Article 2 of the Business and Tax Regulations Code is hereby amended by revising Section 76.3, to read as follows:

SEC. 76.3. WAIVER OF FIRST-YEAR PERMIT, LICENSE, AND BUSINESS REGISTRATION FEES.

(a) **Definitions.** Unless otherwise defined in this Section 76.3, the terms used in this Section shall have the meanings given to them in Article 6 of the Business and Tax Regulations Code, as amended from time to time. For purposes of this Section 76.3, the following definitions shall apply:

“Business Registration Certificate” means a “registration certificate,” as defined in Section 852.2 of Article 12 of the Business and Tax Regulations Code, as may be amended from time to time.

1 “Business Registration Fee” means the tax imposed under Article 12 of the Business
2 and Tax Regulations Code, as may be amended from time to time.

3 “City Departments” means the departments and agencies that issue any permit,
4 license, or Business Registration Certificate, including but not limited to the Planning
5 Department, Department of Building Inspection, Fire Department, Department of Public
6 Works, Department of Public Health, Police Department, Entertainment Commission, Office of
7 Cannabis, and Office of the Treasurer and Tax Collector.

8 “Commercial Use” means any non-residential use, other than a use at a business
9 location operated from a home or other residential location or for a short-term residential
10 rental use, as that term is defined in Section 41A.4 of Chapter 41A of the Administrative Code,
11 as may be amended from time to time.

12 “Gross Receipts Tax Return” means the return reporting taxes imposed by
13 Article 12-A-1 of the Business and Tax Regulations Code and filed in accordance with
14 Article 6 of that Code.

15 “License Fees” means all license fees payable to the City, including but not limited to
16 fees payable to the City under Section 76.1 of this Article 2, relating to the operation of a
17 business at a location that is for Commercial Use, but not including fees for licenses under
18 Chapter 94A of the Administrative Code, as may be amended from time to time.

19 “Permit Fees” means the fees payable to the City upon application for and issuance of
20 any permit, including but not limited to permits subject to Article 1 of the Business and Tax
21 Regulations Code, for the establishment, modification, and/or operation of a Commercial Use,
22 but not including fees for permits under Chapter 94A of the Administrative Code, as may be
23 amended from time to time.

24 “Qualified Business” means either a Qualified New Business or a Qualified Business
25 With New Location.

1 “Qualified Business With New Location” means a person that (1) commences business
2 at a new business location that is for Commercial Use, as reported to the Tax Collector, after
3 commencing business within the City at a different location, and (2) reported \$5,000,000 or
4 less in annual San Francisco Gross Receipts or estimated San Francisco Gross Receipts on
5 its most recently filed Gross Receipts Tax Return, application for a Business Registration
6 Certificate, or renewal of a Business Registration Certificate.

7 “Qualified New Business” means a person that (1) applies for an initial Business
8 Registration Certificate in accordance with Section 856 of Article 12 of the Business and Tax
9 Regulations Code, (2) has \$5,000,000 or less in estimated San Francisco Gross Receipts for
10 the calendar year in which the person commences business within the City, and (3) has a
11 registered business location that is for Commercial Use as reported on the person’s
12 application for a Business Registration Certificate or any update to that registration
13 information provided to the Tax Collector. A “Qualified New Business” shall not include a
14 continuing business that applies for a new Business Registration Certificate as a result of a
15 change in its ownership or the form of how the business is held.

16 (b) **Waiver for Qualified New Businesses.** All Permit Fees, initial License Fees, and
17 the initial Business Registration Fee shall be waived for each Qualified New Business as
18 follows:

19 (1) Permit Fees and initial License Fees shall be waived, provided the Qualified
20 New Business has filed the application for the permit or initial license on or after July 1, 2023
21 and during the one-year period beginning on the date the Qualified New Business
22 commenced business within the City, and the Qualified New Business has a Business
23 Registration Certificate at the time it files the application for the permit or initial license. The
24 waiver in this Section 76.3(b)(1) shall not apply to (A) any fees for the renewal of a license or
25

1 (B) any fees collected by the City on behalf of any federal, state, or other local government
2 agency.

3 (2) The initial Business Registration Fee shall be waived, provided the Qualified
4 New Business has filed the application for an initial Business Registration Certificate in
5 accordance with Section 856 of Article 12 of the Business and Tax Regulations Code, and
6 that application was filed on or after July 1, 2023. The waiver in this Section 76.3(b)(2) shall
7 not apply to any fees for the renewal of a Business Registration Certificate.

8 (c) **Waiver for Qualified Businesses With New Location.** All Permit Fees and initial
9 License Fees shall be waived for each Qualified Business With New Location. The waiver in
10 this Section 76.3(c) shall apply to applications for a permit or initial license filed by the
11 Qualified Business With New Location on or after July 1, 2023, provided the Qualified
12 Business With New Location (1) files the application during the one-year period beginning on
13 the date the Qualified New Business With New Location commenced business at the new
14 business location, and (2) has registered the new business location with the Tax Collector no
15 later than the time it files the application for the permit or initial license, ~~and~~ The waiver in this
16 Section 76.3(c) shall apply only to Permit Fees and initial License Fees with respect to that new
17 business location. The waiver in this Section 76.3(c) shall not apply to (1) any fees for the
18 renewal of a license, and (2) any fees collected by the City on behalf of any federal, state, or
19 other local government agency.

20 * * * *

21 (j) The waiver of fees provided by this Section 76.3 shall expire by operation of law at
22 the end of the day on June 30, 202~~5~~6. No Permit Fees, initial License Fees, or Business
23 Registration Fees shall be waived for applications for permits, licenses, or Business
24 Registration Certificates filed on or after July 1, 202~~5~~6. As of December 31, 202~~6~~7, the City
25

1 Attorney is authorized to cause this Section 76.3 to be removed from the Business and Tax
2 Regulations Code.

3
4 Section 2. Effective Date; Retroactivity.

5 (a) This ordinance shall become effective 30 days after enactment. Enactment occurs
6 when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not
7 sign the ordinance within 10 days of receiving it, or the Board of Supervisors overrides the
8 Mayor's veto of the ordinance.

9 (b) If the effective date of this ordinance is on or after July 1, 2025, this ordinance,
10 upon its effective date, shall be retroactive to July 1, 2025.

11
12 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
13 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
14 numbers, letters, punctuation marks, charts, diagrams, and any other constituent parts of the
15 Business and Tax Regulations Code that are explicitly shown in this ordinance as additions,
16 deletions, Board amendment additions, and Board amendment deletions in accordance with
17 the "Note" that appears under the official title of the ordinance.

18
19 APPROVED AS TO FORM:
20 DAVID CHIU, City Attorney

21 By: /s/ Scott M. Reiber
22 SCOTT M. REIBER
Chief Tax Attorney

23 n:\legana\as2025\2500256\01827587.docx
24
25

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Extending Waiver of Permit, License, and Business Registration Fees for Certain Small Businesses]

Ordinance amending the Business and Tax Regulations Code to extend, through June 30, 2026, the waiver of certain first-year permit, license, and business registration fees for specified small businesses that newly form or that open a new location.

Existing Law

The “First Year Free” program currently waives permit, initial license, and initial business registration fees for businesses that have estimated first-year San Francisco gross receipts of \$5,000,000 or less, have a registered business location that is for commercial use other than for a home-based business or short-term residential rental use, and have actual San Francisco gross receipts of \$15,000,000 or less in the calendar year of, or in any calendar year during the three full calendar years following, the date the business commenced business within San Francisco. It also waives permit and initial license fees for businesses that opened a location in the City for commercial use other than for a home-based business or short-term residential rental use, reported San Francisco gross receipts of \$5,000,000 or less on their most recent return, and have actual San Francisco gross receipts of \$15,000,000 or less in the calendar year of, or in any calendar year during the three full calendar years following, the date the businesses opened the new location. The “First Year Free” program expires on June 30, 2025.

Amendments to Current Law

This ordinance would extend the “First Year Free” program through June 30, 2026. It would not apply to permits, licenses, or business registration certificates filed on or after July 1, 2026.

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Item 10 File 25-0259	Department: Office of the Treasurer-Tax Collector (TTX)
EXECUTIVE SUMMARY	
<p style="text-align: center;">Legislative Objectives</p> <ul style="list-style-type: none"> The proposed ordinance would amend the Business Regulations and Tax Code to extend the First Year Free program by one year through June 2026. The proposed ordinance makes no other changes to the program. <p style="text-align: center;">Key Points</p> <ul style="list-style-type: none"> The First Year Free program was first approved by the Board of Supervisors in July 2021 in response to the economic impact of the COVID-19 pandemic on the City's small businesses. Authorized in 12-month increments, the program has undergone modest eligibility expansions and, if approved, this will be its fourth extension by the Board. The program covers all first-year, City-issued fees for most businesses with \$5 million or less in gross receipts. The program is administered by the Treasurer-Tax Collector's office and has granted fee waivers to over 10,000 businesses since 2021. <p style="text-align: center;">Fiscal Impact</p> <ul style="list-style-type: none"> The mayor's proposed budget for FY 2025-26 – FY 2026-27 includes \$2.5 million in FY 2025-26 for the First Year Free program. These funds are used to reimburse departments for lost revenue and for the two positions at TTX that administer the program. This level of funding is similar to actual spending on the program in FY 2024-25. No funding is budgeted for FY 2026-27. <p style="text-align: center;">Policy Consideration</p> <ul style="list-style-type: none"> The First Year Free program was originally established in response to the COVID-19 pandemic as a means of alleviating the financial hardships felt by small businesses due to pandemic-related disruptions. While originally designed as a form of emergency pandemic relief, the program's stated goals have shifted towards an incentive program for small businesses to form and expand by reducing the financial burden of start-up fees during first-year operations. According to data provided by TTX, approximately half of all fee waivers in 2024 were for food service businesses and the average fee waiver is \$420. We recommend the Board request summary data on First Year Free beneficiaries to evaluate how well the program is targeting businesses of different sizes. This information would enable the Board to compare the impact of this program with other small business support initiatives and to evaluate the fiscal impact of restricting the eligibility requirements of this program in future years. <p style="text-align: center;">Recommendation</p> <ul style="list-style-type: none"> Approval of the proposed ordinance is a policy matter for the Board of Supervisors. 	

MANDATE STATEMENT

City Charter Section 2.105 states that all legislative acts shall be by ordinance, approved by a majority of the members of the Board of Supervisors.

BACKGROUND**Program History**

In July 2021, the Board of Supervisors approved an ordinance (File 21-0741) temporarily waiving first-year permit, license, and business registration fees for certain small businesses as an economic recovery tool from the impact of the COVID-19 pandemic. Since its initial adoption, the program has returned to the Board each year for extension and approval. With each annual extension, the Board has approved minor modifications—primarily expanding business eligibility—which are summarized in Exhibit 1 below.

Exhibit 1: Legislative History and Key Changes

BOS File	Period	Eligibility	Legislative Action
21-0741	11/1/21 - 10/31/22	<ul style="list-style-type: none"> • Less than \$2 million in gross receipts • Non-formula retail business* • Have a registered business location on the ground floor 	<ul style="list-style-type: none"> • Ordinance waiving and refunding new or relocated business fees
22-0970	11/1/22 - 6/30/23	<ul style="list-style-type: none"> • Less than \$2 million in gross receipts 	<ul style="list-style-type: none"> • Ordinance extending program from File 21-0741
23-0664	7/1/23 – 6/30/24	<ul style="list-style-type: none"> • Less than \$5 million in gross receipts 	<ul style="list-style-type: none"> • Ordinance amending the Business and Tax Regulations Code to waive and refund new or relocated business fees
24-0126	7/1/24 – 6/30/25	<ul style="list-style-type: none"> • Less than \$5 million in gross receipts 	<ul style="list-style-type: none"> • Ordinance amending the Business and Tax Regulations Code to extend the program for another year

Source: Board of Supervisors

* Formula retail businesses are businesses that have eleven or more establishments with standardized features, per Section 303.1 of the Planning Code.

The current program waives or refunds all first-year fees except those related to Shared Spaces (Administrative Code 94A). It applies to businesses with \$5 million or less in San Francisco gross receipts and requires that businesses operate from a location registered for commercial use. Home-based businesses and short-term rentals remain ineligible.

DETAILS OF PROPOSED LEGISLATION

The proposed ordinance would amend the Business Regulations and Tax Code to extend the First Year Free program by one year through June 2026. The proposed ordinance makes no other changes to the program.

Program Administration

According to Amanda Fried, the Treasurer-Tax Collector's Office Chief of Policy and Communications, the program employs two full-time Permanent Civil Service staff to administer its operations: one 4310 Commercial Division Assistant Supervisor and one 1634 Principal Account Clerk. TTX reports this staffing level is sufficient to effectively manage the program and the Department has no immediate plans to add staff to the program.

Businesses are automatically enrolled in the First Year Free program immediately upon registering with the Office of the Treasurer and Tax Collector, provided they meet the eligibility criteria at the time of registration. According to publicly available data from the Department, just over 10,000 businesses have enrolled in the First Year Free program since its inception in 2021.

Reporting Requirements

Per the Business Tax and Regulations Code,¹ the Tax Collector is required to collect specific information on all Qualified Businesses receiving fee waivers. This includes the business's Supervisor district, business activity codes as defined under the North American Industry Classification System (NAICS), and the total amount of fees waived. The Department is also required to submit an annual report to the Board of Supervisors by April 15 of each year the legislation remains in effect, detailing this information for the preceding calendar year.

FISCAL IMPACT

The mayor's proposed budget for FY 2025-26 – FY 2026-27 includes \$2.5 million in FY 2025-26 for the First Year Free program. These funds are used to reimburse departments for lost revenue and for the two positions at TTX that administer the program. This level of funding is similar to actual spending on the program in FY 2024-25. No funding is budgeted for FY 2026-27.

Historical Program Cost

According to data provided from the Treasurer-Tax Collector's Office, the First Year Free program has provided over \$3.8 million in fee relief since its inception in November 2021 through June 2024. Total fees generated grew by 14.8 percent between FYs 2022-23 and 2023-24. Based on actual spending data as of May 30, 2025, we estimate total fee relief of \$2.1 million in FY 2024-25.

¹ Article 2, SEC.76.3, subsection (i).

Exhibit 1: Fee Relief by Department

FY	DBI	TTX	DPH	ENT	CPC	DPW	POL	Total
2021-22*	\$88,160	\$103,498	\$79,434	\$9,670	\$4,568	\$2,569	\$816	\$288,715
2022-23	\$868,781	\$529,267	\$192,842	\$21,987	\$23,945	\$10,698	\$2,454	\$1,649,974
2023-24	\$938,721	\$557,173	\$238,756	\$83,719	\$31,747	\$22,244	\$21,912	\$1,894,272
Total	\$1,895,662	\$1,189,938	\$511,032	\$115,376	\$60,260	\$35,511	\$25,182	\$3,832,961

Source: TTX

* Partial Fiscal Year

POLICY CONSIDERATION

The First Year Free program was originally established in response to the COVID-19 pandemic as a means of alleviating the financial hardships felt by small businesses due to pandemic-related disruptions. Since its launch, the program has expanded eligibility by raising the gross receipts threshold by \$3 million and making relief available to all business types, with the exception of home-based establishments and short-term rentals. While originally designed as a form of emergency pandemic relief, the program's stated goals have shifted towards an incentive program for small businesses to form and expand by reducing the financial burden of start-up fees during first-year operations. According to data provided by TTX, approximately half of all fee waivers in 2024 were for food service businesses and the average fee waiver is \$420.

In addition to the annual program reporting requirements listed in the Code, we recommend the Board request that future annual reports include summary data on businesses by gross receipts business registration fee categories to evaluate how well the program is targeting businesses of different sizes. This information would enable the Board to compare the impact of this program with other small business support initiatives and to evaluate the fiscal impact of restricting the eligibility requirements of this program in future years.

RECOMMENDATION

Approval of this ordinance is a policy matter for the Board of Supervisors.



CITY AND COUNTY OF SAN FRANCISCO
DANIEL L. LURIE, MAYOR

OFFICE OF SMALL BUSINESS
DIRECTOR KATY TANG

March 28, 2025

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. 250259 – Business and Tax Regulations Code - Extending Waiver of Permit, License, and Business Registration Fees for Certain Small Businesses - Support

Dear Ms. Calvillo,

On March 24, 2025, the Small Business Commission (the Commission) heard BOS File No. 250259 – Business and Tax Regulations Code - Extending Waiver of Permit, License, and Business Registration Fees for Certain Small Businesses.

The legislation would extend the First Year Free Program, which began in November 2021, to support and revive San Francisco small businesses as the City recovered from the pandemic. The program waives the cost of initial registration fees, initial license fees, first-year permit, and other applicable fees for qualifying businesses. The Commission noted how helpful the program has been to date. They also discussed the symbolic message of support that it conveys to new business owners.

The Commission supported the legislation with a 6-0 vote, with one Commissioner absent. Thank you for considering the Commission's recommendations. Please feel free to contact me should you have any questions.

Sincerely,

A handwritten signature in blue ink, reading "Katy Tang". The signature is stylized with a large, flowing "K" and "T".

Katy Tang
Director, Office of Small Business

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. (415) 554-5184
Fax No. (415) 554-5163
TDD/TTY No. (415) 554-5227

M E M O R A N D U M

TO: José Cisneros, Treasurer, Office of the Treasurer and Tax Collector
Rich Hillis, Director, Planning Department
Patrick O'Riordan, Director, Department of Building Inspection
Dean Crispen, Fire Chief, Fire Department
Carla Short, Director, Public Works
Daniel Tsai, Director, Department of Public Health
William Scott, Police Chief, Police Department
Maggie Weiland, Executive Director, Entertainment Commission
Nikesh Patel, Director, Office of Cannabis

FROM: Brent Jalipa, Assistant Clerk, Budget and Finance Committee

DATE: March 21, 2025

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Mayor Daniel Lurie:

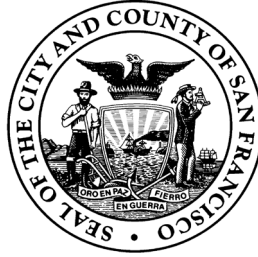
File No. 250259

Ordinance amending the Business and Tax Regulations Code to extend, through June 30, 2026, the waiver of certain first-year permit, license, and business registration fees for specified small businesses that newly form or that open a new location.

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

- c. Amanda Kahn Fried, Office of the Treasurer and Tax Collector
- Aaron Starr, Planning Department
- Patty Lee, Department of Building Inspection
- Tate Hanna, Department of Building Inspection
- Theresa Ludwig, Fire Department
- David Steinberg, Public Works
- Ian Schneider, Public Works
- Dr. Naveena Bobba, Department of Public Health
- Sneha Patil, Department of Public Health
- Ana Validzic, Department of Public Health
- Lisa Ortiz, Police Department
- Lili Gamero, Police Department
- Rima Malouf, Police Department
- Steven Lopez, Police Department
- Diana Oliva-Aroche, Police Department
- Carl Nicita, Police Department
- May Liang, Entertainment Commission
- Jeremy Schwartz, Office of Cannabis

BOARD of SUPERVISORS



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TDD/TTY No. (415) 554-5227

MEMORANDUM

TO: Katy Tang, Director, Office of Small Business
Small Business Commission, City Hall, Room 448

FROM: Brent Jalipa, Assistant Clerk
Budget and Finance Committee

DATE: March 21, 2025

SUBJECT: REFERRAL FROM BOARD OF SUPERVISORS
Budget and Finance committee

The Board of Supervisors' Budget and Finance Committee has received the following legislation, introduced by Mayor Daniel Lurie on March 18, 2025, which is being referred to the Small Business Commission for comment and recommendation.

File No. 250259

Ordinance amending the Business and Tax Regulations Code to extend, through June 30, 2026, the waiver of certain first-year permit, license, and business registration fees for specified small businesses that newly form or that open a new location.

Please return this cover sheet with the Commission's response to Brent Jalipa, Budget and Finance Clerk, by email to: brent.jalipa@sfgov.org.

RESPONSE FROM SMALL BUSINESS COMMISSION - Date: _____

____ No Comment

____ Recommendation Attached

Chairperson, Small Business Commission

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 - Extending Waiver of Permit, License, and Business
Registration Fees for Certain Small Businesses]
DATE: March 18, 2025

Ordinance amending the Business and Tax Regulations Code to extend, through June 30, 2026, the waiver of certain first-year permit, license, and business registration fees for specified small businesses that newly form or that open a new location.

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