

BOARD of SUPERVISORS



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

February 20, 2026

The Honorable Gavin Newsom
Governor of the State of California
1021 O Street, Suite 9000
Sacramento, CA 95814

Re: Board of Supervisors Resolution No. 60-26

Dear Governor Newsom:

On February 3, 2026, the Board of Supervisors of the City and County of San Francisco adopted Resolution No. 60-26 (Supporting California State Assembly Bill No. 1633 (Haney) - Private Detention Facility Tax Law), which was enacted on February 13, 2026.

The Board of Supervisors directs the Clerk of the Board to forward the following document to your attention:

- One copy of Resolution No. 60-26 (File No. 260095)

If you have any questions or require additional information, please contact the Office of the Clerk of the Board at (415) 554-5184, or by e-mail: board.of.supervisors@sfgov.org.

Sincerely,


f Angela Calvillo
Clerk of the Board

jw:ams:

- c. Members of the Board of Supervisors, Supervisors Bilal Mahmood, Chyanne Chen, Rafael Mandelman
Adam Thongsavat, Liaison to the Board of Supervisors, Mayor's Office
Eileen F. Mariano, Manager of State and Federal Legislative Affairs, Mayor's Office
Aly Bonde, Policy Director, Mayor's Office
Paul Yoder, Karen Lange, Erica Smith, City Lobbyists - Shaw Yoder Antwih Schmelzer & Lange

1 [Supporting California State Assembly Bill No. 1633 (Haney) - Private Detention Facility Tax
2 Law]

3 **Resolution supporting California State Assembly Bill No. 1633, introduced by**
4 **Assembly Member Matt Haney, which seeks to establish the Private Detention Facility**
5 **Tax Law to impose an annual tax on private detention facility operators and direct**
6 **revenues to the Due Process for All Fund to support immigration-related services, and**
7 **reaffirming San Francisco’s commitment to immigrant rights, due process, and**
8 **community well-being.**

9
10 WHEREAS, On January 26, 2026, Assembly Member Matt Haney introduced
11 Assembly Bill No. 1633 (AB 1633), which would establish the Private Detention Facility Tax
12 Law and impose an annual tax on each private detention facility operator in the State of
13 California equal to 50 percent of the operator’s gross receipts derived from the operation of
14 private detention facilities, with revenues deposited into the Due Process for All Fund to
15 support immigration-related services; and

16 WHEREAS, Existing law does not specifically tax private detention facility operators in
17 this manner, and AB 1633 would, beginning January 1, 2027, expand the California Revenue
18 and Taxation Code to impose new annual tax obligations on private detention facility
19 operators located in California; and

20 WHEREAS, The tax imposed by AB 1633 would apply regardless of whether the
21 contracting agency is federal, state, or local, and would require the California Department of
22 Tax and Fee Administration to administer and collect the tax pursuant to the Fee Collection
23 Procedures Law; and

24 WHEREAS, All revenues collected pursuant to this new tax, less refunds and
25 administrative costs, would be deposited into the Due Process for All Fund, which shall be

1 used, upon appropriation by the Legislature, for immigration-related services to support
2 impacted individuals and communities; and

3 WHEREAS, Private detention facilities have significant impacts on immigrant
4 communities, and taxing private detention facility operators represents a mechanism to
5 ensure that entities benefiting from the operation of such facilities contribute fiscally to
6 services that support due process, integration, and community well-being; and

7 WHEREAS, By establishing a meaningful tax and directing revenues toward
8 immigration-related services, AB 1633 aligns with the City and County of San Francisco's
9 longstanding commitment to immigrant rights, dignity, and equitable access to justice and
10 community resources; now, therefore, be it

11 RESOLVED, That the Board of Supervisors of the City and County of San Francisco
12 hereby supports Assembly Bill No. 1633 (Haney) as an important measure to impose
13 significant taxation on private detention facilities and to invest in due process and immigration
14 services; and be it

15 FURTHER RESOLVED, That the Board of Supervisors urges the California State
16 Legislature and the Governor to enact AB 1633 to ensure that private detention facility
17 operations are appropriately taxed and that resulting revenues support community needs
18 consistent with California values; and be it

19 FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall transmit a
20 copy of this Resolution to the Governor of California, the President pro Tempore of the
21 California State Senate, the Speaker of the California State Assembly, and Assembly Member
22 Matt Haney to express the City and County of San Francisco's strong support for this
23 legislation.



City and County of San Francisco

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Tails
Resolution

File Number: 260095

Date Passed: February 03, 2026

Resolution supporting California State Assembly Bill No. 1633, introduced by Assembly Member Matt Haney, which seeks to establish the Private Detention Facility Tax Law to impose an annual tax on private detention facility operators and direct revenues to the Due Process for All Fund to support immigration-related services, and reaffirming San Francisco's commitment to immigrant rights, due process, and community well-being.

February 03, 2026 Board of Supervisors - ADOPTED

Ayes: 10 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Walton and Wong
Excused: 1 - Sherrill

File No. 260095

I hereby certify that the foregoing Resolution was ADOPTED on 2/3/2026 by the Board of Supervisors of the City and County of San Francisco.

[Handwritten signature of Angela Calvillo]
Angela Calvillo
Clerk of the Board

Unsigned

Daniel Lurie
Mayor

2/13/2026

Date Approved

I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

[Handwritten signature of Angela Calvillo]
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Clerk of the Board

2/13/2026

Date

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February 20, 2026

The Honorable Monique Limón
California State Senator
Senate President Pro Tempore
California State Capitol
1020 O Street, Suite 8518
Sacramento, CA 95814

Re: Board of Supervisors Resolution No. 60-26

Dear President Pro Tempore Limón:

On February 3, 2026, the Board of Supervisors of the City and County of San Francisco adopted Resolution No. 60-26 (Supporting California State Assembly Bill No. 1633 (Haney) - Private Detention Facility Tax Law), which was enacted on February 13, 2026.

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Sincerely,

A handwritten signature in blue ink that reads "Angela Calvillo".

f Angela Calvillo
Clerk of the Board

jw:ams

- c. Members of the Board of Supervisors, Supervisors Bilal Mahmood, Chyanne Chen, Rafael Mandelman
Adam Thongsavat, Liaison to the Board of Supervisors, Mayor's Office
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11 Assembly Bill No. 1633 (AB 1633), which would establish the Private Detention Facility Tax
12 Law and impose an annual tax on each private detention facility operator in the State of
13 California equal to 50 percent of the operator’s gross receipts derived from the operation of
14 private detention facilities, with revenues deposited into the Due Process for All Fund to
15 support immigration-related services; and

16 WHEREAS, Existing law does not specifically tax private detention facility operators in
17 this manner, and AB 1633 would, beginning January 1, 2027, expand the California Revenue
18 and Taxation Code to impose new annual tax obligations on private detention facility
19 operators located in California; and

20 WHEREAS, The tax imposed by AB 1633 would apply regardless of whether the
21 contracting agency is federal, state, or local, and would require the California Department of
22 Tax and Fee Administration to administer and collect the tax pursuant to the Fee Collection
23 Procedures Law; and

24 WHEREAS, All revenues collected pursuant to this new tax, less refunds and
25 administrative costs, would be deposited into the Due Process for All Fund, which shall be

1 used, upon appropriation by the Legislature, for immigration-related services to support
2 impacted individuals and communities; and

3 WHEREAS, Private detention facilities have significant impacts on immigrant
4 communities, and taxing private detention facility operators represents a mechanism to
5 ensure that entities benefiting from the operation of such facilities contribute fiscally to
6 services that support due process, integration, and community well-being; and

7 WHEREAS, By establishing a meaningful tax and directing revenues toward
8 immigration-related services, AB 1633 aligns with the City and County of San Francisco's
9 longstanding commitment to immigrant rights, dignity, and equitable access to justice and
10 community resources; now, therefore, be it

11 RESOLVED, That the Board of Supervisors of the City and County of San Francisco
12 hereby supports Assembly Bill No. 1633 (Haney) as an important measure to impose
13 significant taxation on private detention facilities and to invest in due process and immigration
14 services; and be it

15 FURTHER RESOLVED, That the Board of Supervisors urges the California State
16 Legislature and the Governor to enact AB 1633 to ensure that private detention facility
17 operations are appropriately taxed and that resulting revenues support community needs
18 consistent with California values; and be it

19 FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall transmit a
20 copy of this Resolution to the Governor of California, the President pro Tempore of the
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Tails
Resolution

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February 03, 2026 Board of Supervisors - ADOPTED

Ayes: 10 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Walton and Wong
Excused: 1 - Sherrill

File No. 260095

I hereby certify that the foregoing Resolution was ADOPTED on 2/3/2026 by the Board of Supervisors of the City and County of San Francisco.

[Handwritten signature of Angela Calvillo]
Angela Calvillo
Clerk of the Board

Unsigned

Daniel Lurie
Mayor

2/13/2026

Date Approved

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February 20, 2026

The Honorable Robert Rivas
Speaker of the California State Assembly
California State Capitol
P.O. Box 942849
Sacramento, CA 94249-0029

Re: Board of Supervisors Resolution No. 60-26

Dear Speaker Rivas:

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Sincerely,


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Clerk of the Board

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13 California equal to 50 percent of the operator’s gross receipts derived from the operation of
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16 WHEREAS, Existing law does not specifically tax private detention facility operators in
17 this manner, and AB 1633 would, beginning January 1, 2027, expand the California Revenue
18 and Taxation Code to impose new annual tax obligations on private detention facility
19 operators located in California; and

20 WHEREAS, The tax imposed by AB 1633 would apply regardless of whether the
21 contracting agency is federal, state, or local, and would require the California Department of
22 Tax and Fee Administration to administer and collect the tax pursuant to the Fee Collection
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24 WHEREAS, All revenues collected pursuant to this new tax, less refunds and
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2 impacted individuals and communities; and

3 WHEREAS, Private detention facilities have significant impacts on immigrant
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February 03, 2026 Board of Supervisors - ADOPTED

Ayes: 10 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Walton and Wong
Excused: 1 - Sherrill

File No. 260095

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[Handwritten signature of Angela Calvillo]
Angela Calvillo
Clerk of the Board

Unsigned

Daniel Lurie
Mayor

2/13/2026

Date Approved

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February 20, 2026

The Honorable Matt Haney
California State Assembly Member
California State Capitol
1021 O Street, Suite 5740
P.O. Box 942849
Sacramento, CA 94249-0017

Re: Board of Supervisors Resolution No. 60-26

Dear Assembly Member Haney:

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Excused: 1 - Sherrill

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