

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 - Tax Exclusion for Low-Income Housing Partnerships;  
Commercial Vacancy Tax Exemption  
DATE: September 2, 2025

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Ordinance amending the Business and Tax Regulations Code to exclude from gross receipts tax the gross receipts of low-income housing partnerships received from the lease of residential real estate beginning with the 2026 tax year; suspend the business registration certificate and fee requirements for those partnerships beginning with the registration year commencing April 1, 2026; exempt the City from the commercial vacancy tax retroactive to January 1, 2025; and exempt persons holding property to be used for City-sponsored affordable housing projects from the commercial vacancy tax retroactive to January 1, 2022, and refund commercial vacancy taxes paid by exempt persons.

Should you have any questions, please contact Adam Thongsavat at [adam.thongsavat@sfgov.org](mailto:adam.thongsavat@sfgov.org)