

LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Cannabis Business Tax Repeal]

Ordinance amending the Business and Tax Regulations Code to repeal the cannabis business tax beginning on January 1, 2026, 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 repeal the cannabis business tax and amend the common tax administrative provisions by removing references to the cannabis business tax.

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