

1 [Tolling Agreement - Maplebear, Inc. - Gross Receipts, Homelessness Gross Receipts, and  
2 Payroll Expense Tax Dispute - \$2,204,716]

3 **Resolution approving a Tolling Agreement to extend the statute of limitations for**  
4 **Maplebear, Inc. (doing business as Instacart) to bring potential litigation against the**  
5 **City and County of San Francisco for a refund of \$2,204,716 of gross receipts,**  
6 **homelessness gross receipts, and payroll expense taxes to allow for possible**  
7 **resolution of the matter without litigation.**

8

9 WHEREAS, Maplebear, Inc. has paid gross receipts and homelessness gross receipts  
10 taxes for the 2019 and 2021 tax years and payroll expense taxes for the 2019 tax year; and

11 WHEREAS, On February 28, 2023, Maplebear, Inc. filed claims for refund totaling  
12 \$2,204,716 (the "Claims"), alleging that it has overpaid its gross receipts and homelessness  
13 gross receipts taxes for the 2019 and 2021 tax years and payroll expense taxes for the 2019  
14 tax year; and

15 WHEREAS, To give Maplebear, Inc. and the City more time to resolve the Claims  
16 without potentially unnecessary litigation, the City and Maplebear, Inc. have agreed that the  
17 limitations period for any potential litigation related to the Claims shall be extended under the  
18 terms set forth in the Tolling Agreement on file with the Clerk of the Board of Supervisors in  
19 File No. 240579; and now, therefore, be it

20 RESOLVED, That the Board of Supervisors authorizes the City to agree that the  
21 statute of limitations for Maplebear, Inc. to file an action against the City with respect to the  
22 Claims shall be extended to and including December 2, 2024, under the terms set forth in the  
23 Tolling Agreement.

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