

File No. 260095

Committee Item No. _____

Board Item No. 52

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: _____

Date: _____

Board of Supervisors Meeting

Date: February 3, 2026

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
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OTHER

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| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <u>AB 1633 1/26/26</u> |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <u>CSAC LCC Standing 1/27/26</u> |
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Prepared by: Jocelyn Wong

Date: January 30, 2026

Prepared by: _____

Date: _____

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.

ASSEMBLY BILL

No. 1633

Introduced by Assembly Member Haney

January 26, 2026

An act to add Part 28 (commencing with Section 53000) to Division 2 of the Revenue and Taxation Code, relating to detention facilities, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1633, as introduced, Haney. Taxation: private detention facilities.

Existing law imposes taxes upon income and real property, and taxes upon certain transactions and excise taxes. The Fee Collection Procedures Law provides procedures for the collection of certain fees and surcharges and is administered by the California Department of Tax and Fee Administration (CDTFA). Under existing law, a violation of the Fee Collection Procedures Law is a crime.

This bill would, beginning January 1, 2027, establish the Private Detention Facility Tax Law, which would impose an annual tax on each private detention facility operator, as defined, equal to 50% of the operator's gross receipts, as defined. The bill would establish the Due Process for All Fund in the State Treasury, would require all revenues collected, less refunds and reimbursement to the CDTFA, be deposited into the fund, and would direct moneys in the fund, upon appropriation by the Legislature, be used for immigration-related services. The bill would require the CDTFA to administer and collect the tax pursuant to the Fee Collection Procedures Law. By expanding the application of the crimes associated with the Fee Collection Procedures Law, the bill would impose a state-mandated local program.

This bill would include a change in state statute that would result in a taxpayer paying a higher tax within the meaning of Section 3 of Article XIII A of the California Constitution, and thus would require for passage the approval of $\frac{2}{3}$ of the membership of each house of the Legislature.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

This bill would take effect immediately as a tax levy.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Part 28 (commencing with Section 53000) is
2 added to Division 2 of the Revenue and Taxation Code, to read:

3
4 PART 28. PRIVATE DETENTION FACILITY TAX LAW

5
6 CHAPTER 1. GENERAL PROVISIONS AND DEFINITIONS

7
8 53000. This part shall be known, and may be cited, as the
9 Private Detention Facility Tax Law.

10 53001. For purposes of this part, the following definitions shall
11 apply:

12 (a) "Department" means the California Department of Tax and
13 Fee Administration.

14 (b) "Gross receipts" means all amounts received by a private
15 detention facility operator pursuant to all contracts relating to the
16 operation of private detention facilities located in California.

17 (c) "Private detention facility" and "private detention facility
18 operator" have the same meanings as those terms are defined in
19 Section 7320 of the Government Code.

20
21 CHAPTER 2. PRIVATE DETENTION FACILITY TAX

22
23 53002. (a) Beginning January 1, 2027, an annual tax is imposed
24 upon all private detention facility operators equal to 50 percent of

1 the operator's gross receipts derived from the operation of each
2 private detention facility in this state.

3 (b) The tax imposed by this section shall apply regardless of
4 whether the contracting agency is federal, state, or local.

5
6 CHAPTER 3. ADMINISTRATION
7

8 53003. The department shall administer and collect the taxes
9 imposed by this part pursuant to the Fee Collection Procedures
10 Law (Part 30 (commencing with Section 55001)). For purposes
11 of this part, the references in the Fee Collection Procedures Law
12 to "fee" shall include the taxes imposed by this part, and references
13 to "feepayer" shall include a person required to pay the taxes
14 imposed by this part.

15 53004. (a) The department may prescribe, adopt, and enforce
16 regulations relating to the administration and enforcement of this
17 part, including, but not limited to, provisions governing collections,
18 reporting, refunds, and appeals.

19 (b) The department may prescribe, adopt, and enforce emergency
20 regulations relating to the administration and enforcement of this
21 part. Any emergency regulations prescribed, adopted, or enforced
22 pursuant to this section shall be adopted in accordance with Chapter
23 3.5 (commencing with Section 11340) of Part 1 of Division 3 of
24 Title 2 of the Government Code, and, for purposes of that chapter,
25 including Section 11349.6 of the Government Code, the adoption
26 of these regulations is an emergency and shall be considered by
27 the Office of Administrative Law as necessary for the immediate
28 preservation of the public peace, health and safety, and general
29 welfare.

30 53005. (a) All revenues collected pursuant to this part, less
31 refunds and reimbursement to the department for expenses incurred
32 in the administration and collection of the taxes imposed by this
33 part, shall be deposited into the Due Process for All Fund, which
34 is hereby created in the State Treasury.

35 (b) Moneys in the fund shall, upon appropriation by the
36 Legislature, be used for immigration-related services.

37 SEC. 2. No reimbursement is required by this act pursuant to
38 Section 6 of Article XIII B of the California Constitution because
39 the only costs that may be incurred by a local agency or school
40 district will be incurred because this act creates a new crime or

1 infraction, eliminates a crime or infraction, or changes the penalty
2 for a crime or infraction, within the meaning of Section 17556 of
3 the Government Code, or changes the definition of a crime within
4 the meaning of Section 6 of Article XIII B of the California
5 Constitution.

6 SEC. 3. This act provides for a tax levy within the meaning of
7 Article IV of the California Constitution and shall go into
8 immediate effect.

O

From: [Logan, Samantha \(BOS\)](#)
To: [BOS Legislation, \(BOS\)](#)
Cc: [Gutierrez Garcia, Jessica \(BOS\)](#); [Mahmood, Bilal \(BOS\)](#)
Subject: D5 Intro - Reso - Support AB 1633
Date: Tuesday, January 27, 2026 3:38:27 PM
Attachments: [D5 Reso - Support AB 1633.doc](#)
[AB 1633 Bill Text.pdf](#)
[D5 Introduction Form - Reso - AB 1633 Support.pdf](#)

Good afternoon,

Please see attached a support resolution for AB 1633 (Haney). I have attached the resolution language (word doc), introduction form, and bill text. I'm confirming that this item is routine, not contentious in nature, and of no special interest.

The California State Association of Counties and the League of California Cities have not taken a position on this bill.

Please let me know if there's anything else you need.

Best,

Sam Logan | *(she/her)* | Legislative Director
Office of Supervisor Bilal Mahmood
San Francisco Board of Supervisors, District 5
City Hall, Room 272
(415) 554-6758
[Join Our District 5 Newsletter](#)

Introduction Form

(by a Member of the Board of Supervisors or the Mayor)

I hereby submit the following item for introduction (select only one):

- ☐ 1. For reference to Committee (Ordinance, Resolution, Motion or Charter Amendment)
- ☒ 2. Request for next printed agenda (For Adoption Without Committee Reference)
(Routine, non-controversial and/or commendatory matters only)
- ☐ 3. Request for Hearing on a subject matter at Committee
- ☐ 4. Request for Letter beginning with "Supervisor inquires..."
- ☐ 5. City Attorney Request
- ☐ 6. Call File No. from Committee.
- ☐ 7. Budget and Legislative Analyst Request (attached written Motion)
- ☐ 8. Substitute Legislation File No.
- ☐ 9. Reactivate File No.
- ☐ 10. Topic submitted for Mayoral Appearance before the Board on

The proposed legislation should be forwarded to the following (please check all appropriate boxes):

- ☐ Small Business Commission ☐ Youth Commission ☐ Ethics Commission
- ☐ Planning Commission ☐ Building Inspection Commission ☐ Human Resources Department

General Plan Referral sent to the Planning Department (proposed legislation subject to Charter 4.105 & Admin 2A.53):

- ☐ Yes ☐ No

(Note: For Imperative Agenda items (a Resolution not on the printed agenda), use the Imperative Agenda Form.)

Sponsor(s):

Mahmood

Subject:

Supporting California State Assembly Bill No. 1633 (Haney) – Private Detention Facility Tax Law

Long Title or text listed:

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.

Signature of Sponsoring Supervisor: /s/ Bilal Mahmood