

1 [Settlement of Lawsuit - Airbnb, Inc. - \$0]

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3 **Ordinance authorizing settlement of the lawsuit filed by Airbnb, Inc. against the City**  
4 **and County of San Francisco for \$0; the lawsuit was filed on February 23, 2024, in**  
5 **San Francisco Superior Court, Case No. CGC-24-612603; entitled Airbnb, Inc. v. City**  
6 **and County of San Francisco; the lawsuit involves a claim for refund of gross receipts**  
7 **taxes, homelessness gross receipts taxes, payroll expense taxes, penalties, and**  
8 **interest for tax years 2019 through 2022; other material terms of the settlement are that**  
9 **neither Airbnb, Inc. nor the City will owe the other any additional amounts with respect**  
10 **to gross receipts taxes, homelessness gross receipts taxes, or overpaid executive**  
11 **gross receipts taxes for tax years 2023 and 2024.**

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13 Be it ordained by the People of the City and County of San Francisco:

14 Section 1. Pursuant to Charter Section 6.102(5), the Board of Supervisors hereby  
15 authorizes the City Attorney to settle the action entitled Airbnb, Inc. v. City and County of San  
16 Francisco, San Francisco Superior Court, Case No. CGC-24-612603 without any payment  
17 and the parties' agreement that neither Airbnb, Inc. nor the City will owe the other any  
18 additional amounts with respect to gross receipts taxes, homelessness gross receipts taxes,  
19 or overpaid executive gross receipts taxes for tax years 2023 and 2024. The lawsuit involves  
20 a claim for refund of gross receipts taxes, homelessness gross receipts taxes, payroll  
21 expense taxes, penalties, and interest for tax years 2019 through 2022.

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23 Section 2. The above-named action was filed in San Francisco Superior Court on  
24 February 23, 2024, and the following parties were named in the lawsuit: Plaintiff Airbnb, Inc.  
25 and defendant City and County of San Francisco.

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APPROVED AS TO FORM AND  
RECOMMENDED:

DAVID CHIU  
City Attorney

/s/ Scott M. Reiber  
SCOTT M. REIBER  
Chief Tax Attorney

RECOMMENDED:

OFFICE OF THE TREASURER & TAX  
COLLECTOR

/s/  
JOSÉ CISNEROS  
Treasurer