

1 [Opposing California State Senate Bill 1102 - Short-Term Rentals and Collection of Transit  
Occupancy Taxes]

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3 **Resolution urging the California State Legislature to oppose State Senate Bill 1102**  
4 **(McGuire), which could thwart San Francisco’s and other local jurisdictions’ ability to**  
5 **enforce regulation of short-term rentals and collect transit occupancy taxes for short-**  
6 **term rental units in the City and County of San Francisco.**

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8 WHEREAS, California State Senate Bill 1102 (SB 1102) would give the State the ability  
9 to collect Transit Occupancy Taxes (TOT) from online short-term rental platforms, but restrict  
10 access to data that could limit the ability of local jurisdictions to enforce zoning, housing,  
11 building, and life safety codes; and

12 WHEREAS, SB 1102 could constrain local jurisdictions’ ability to collect TOT directly  
13 from online short-term rental platforms; and

14 WHEREAS, SB 1102 could restrict local jurisdictions’ ability to investigate online short-  
15 term rental platforms’ compliance with local regulations, including tax regulations; and

16 WHEREAS, According to the Budget and Legislative Analyst’s Office, up to 75% of  
17 hosts on Airbnb in San Francisco alone are out of compliance, and over 6,000 short-term  
18 rentals listed on this one online hosting platform company alone are out of compliance; and

19 WHEREAS, The City and County of San Francisco and other jurisdictions across  
20 California must have effective local oversight of the short term rental industry in order to  
21 prevent it from exacerbating the State’s housing crisis; and

22 WHEREAS, The City and County of San Francisco expects the State of California to  
23 assist and not thwart local jurisdictions’ efforts to ensure that short term rental corporations  
24 comply with the law; now, therefore, be it

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1           RESOLVED, That the Board of Supervisors urges the State Legislature to oppose  
2 California State Senate Bill 1102.

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