

November 20th, 2024



Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

License Fee Waiver Ordinance

Budget and Finance Committee



Overview

- Voter-approved Prop M allows for \$10 million in license fee eliminations.
- 49 license fees waived.
- Primarily benefits restaurants and nightlife businesses.
- Effective in 2026.

\$10 Million

49 Licenses

Effective 2026





Impact: Direct Small Business Relief

Restaurants

- 91% will no longer receive a license bill.
- At least \$1,400 in annual license fees savings for a mid-size restaurant.
- \$5.1 million in annual savings for industry.

Nightlife

- 87% will no longer receive a license bill.
- At least \$850 in annual license fee savings for a typical business.
- \$675,000 in annual savings for industry.

Reduced Fees for Many Other Small Businesses

- Retailers, supermarkets, food vendors, and more.





Additional Benefits: Beyond Fee Waivers

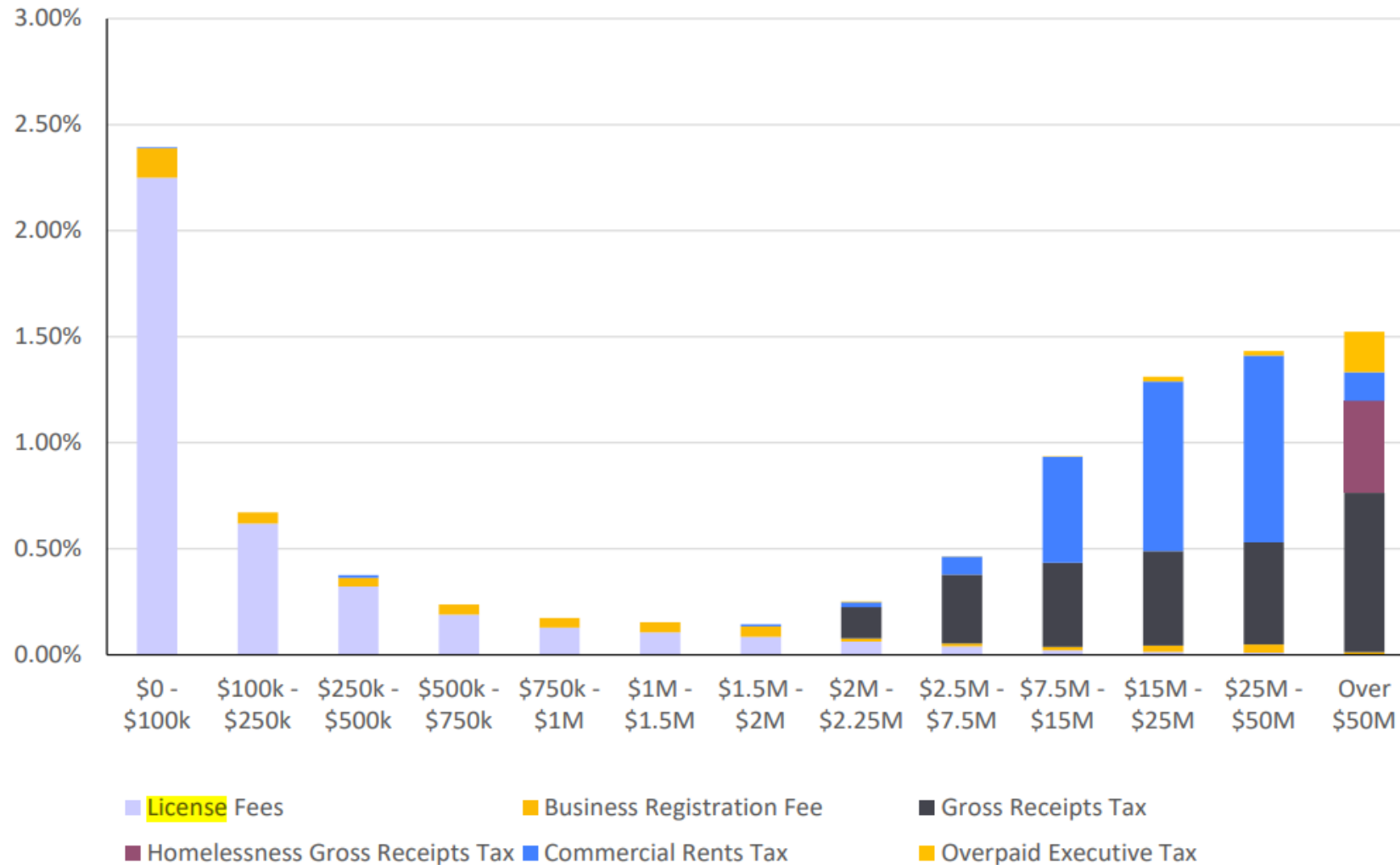
- Increases the Small Business Exemption (SBE) for Shared Spaces from \$2.5 million to \$5 million.
- Indefinitely extends the waiver of business location and device fees and suspends registration for San Francisco taxi and rideshare businesses.
- Amends delinquency date, penalty and interest provisions for license fees.





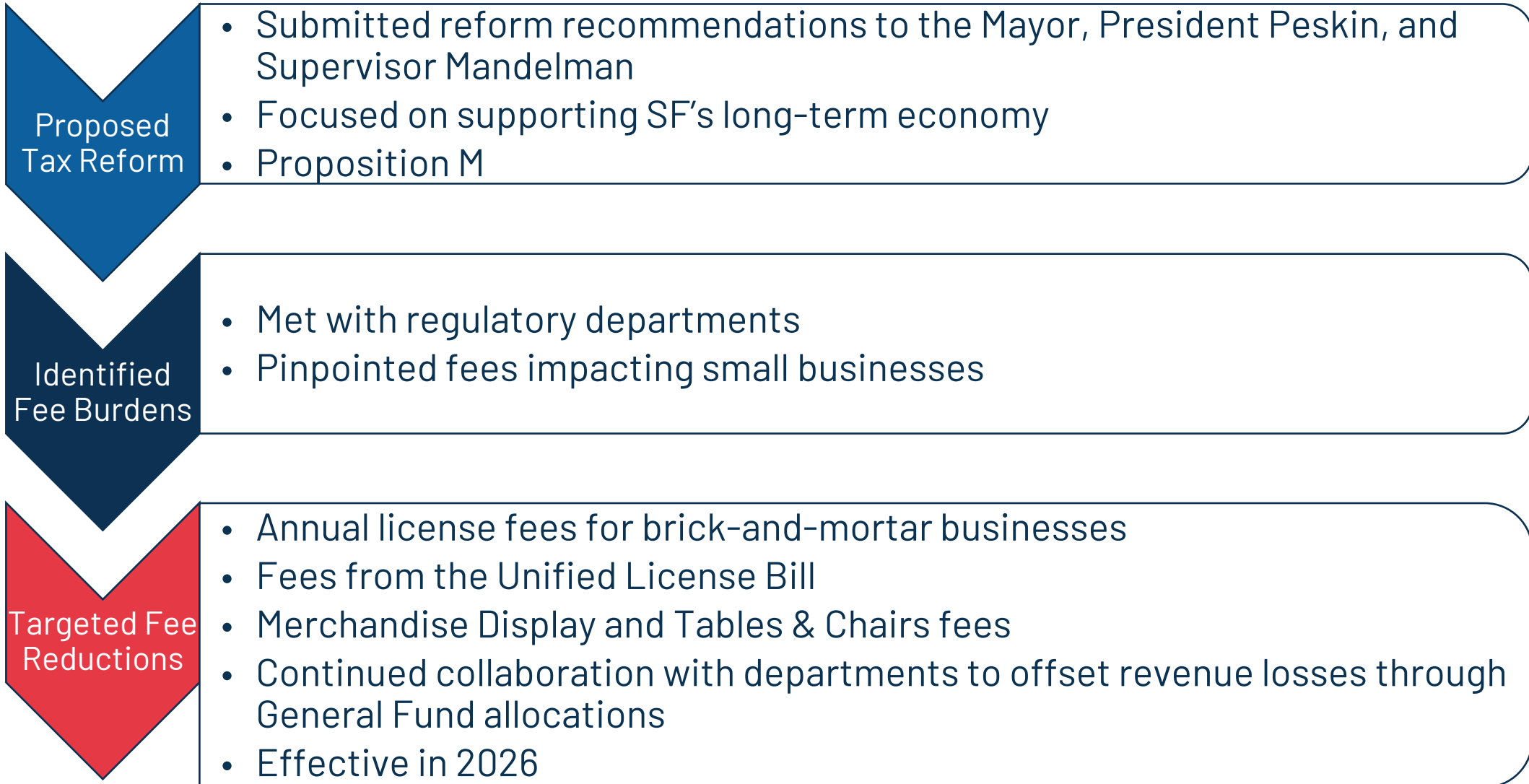
Why Waive License Fees?

Cumulative Tax and Fee Burden by Size of Business (San Francisco Gross Receipts, 2022-23)





Process





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Thank you!

Questions can also be emailed to: amanda.fried@sfgov.org