

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.