[Tolling Agreement - Lyft, Inc. - Gross Receipts, Homelessness Gross Receipts, and Payroll Expense Tax Dispute - $5,156,634]

Resolution approving a Tolling Agreement to extend the statute of limitations for Lyft, Inc. to bring potential litigation against the City and County of San Francisco for a refund of $5,156,634 of gross receipts, homelessness gross receipts, and payroll expense taxes to allow for possible resolution of the matter without litigation.

WHEREAS, Lyft, Inc. has paid gross receipts and homelessness gross receipts taxes for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

WHEREAS, On February 28, 2023, Lyft, Inc. filed claims for refund totaling $5,156,634 or such greater amount as may be legally refundable, plus interest as provided by law (the "Claims"), alleging that it has overpaid its gross receipts and homelessness gross receipts taxes for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

WHEREAS, To give Lyft, Inc. and the City more time to resolve the Claims without potentially unnecessary litigation, the City and Lyft, Inc. have agreed that the limitations period for any potential litigation related to the Claims shall be extended under the terms set forth in the Tolling Agreement on file with the Clerk of the Board of Supervisors in File No. 240050; and now, therefore, be it

RESOLVED, That the Board of Supervisors authorizes the City to agree that the statute of limitations for Lyft, Inc. to file an action against the City with respect to the Claims shall be extended to and including February 28, 2025, under the terms set forth in the Tolling Agreement.

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