File No. 260095 **Committee Item No.** _____
Board Item No. 52

COMMITTEE/BOARD OF SUPERVISORS

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Committee: _____ **Date:** _____
Board of Supervisors Meeting **Date:** February 3, 2026

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Prepared by: Jocelyn Wong **Date:** January 30, 2026
Prepared by: _____ **Date:** _____

FILE NO. 260095 RESOLUTION NO.

[Supporting California State Assembly Bill No. 1633 (Haney) - Private Detention Facility Tax Law]

Resolution supporting California State Assembly Bill No. 1633, introduced by Assembly Member Matt Haney, which seeks to establish the Private Detention Facility Tax Law to impose an annual tax on private detention facility operators and direct revenues to the Due Process for All Fund to support immigration-related services, and reaffirming San Francisco's commitment to immigrant rights, due process, and community well-being.

WHEREAS, On January 26, 2026, Assembly Member Matt Haney introduced Assembly Bill No. 1633 (AB 1633), which would establish the Private Detention Facility Tax Law and impose an annual tax on each private detention facility operator in the State of California equal to 50 percent of the operator's gross receipts derived from the operation of private detention facilities, with revenues deposited into the Due Process for All Fund to support immigration-related services; and

WHEREAS, Existing law does not specifically tax private detention facility operators in this manner, and AB 1633 would, beginning January 1, 2027, expand the California Revenue and Taxation Code to impose new annual tax obligations on private detention facility operators located in California; and

WHEREAS, The tax imposed by AB 1633 would apply regardless of whether the contracting agency is federal, state, or local, and would require the California Department of Tax and Fee Administration to administer and collect the tax pursuant to the Fee Collection Procedures Law; and

WHEREAS, All revenues collected pursuant to this new tax, less refunds and administrative costs, would be deposited into the Due Process for All Fund, which shall be

used, upon appropriation by the Legislature, for immigration-related services to support impacted individuals and communities; and

WHEREAS, Private detention facilities have significant impacts on immigrant communities, and taxing private detention facility operators represents a mechanism to ensure that entities benefiting from the operation of such facilities contribute fiscally to services that support due process, integration, and community well-being; and

WHEREAS, By establishing a meaningful tax and directing revenues toward immigration-related services, AB 1633 aligns with the City and County of San Francisco's longstanding commitment to immigrant rights, dignity, and equitable access to justice and community resources; now, therefore, be it

RESOLVED, That the Board of Supervisors of the City and County of San Francisco hereby supports Assembly Bill No. 1633 (Haney) as an important measure to impose significant taxation on private detention facilities and to invest in due process and immigration services; and be it

FURTHER RESOLVED, That the Board of Supervisors urges the California State Legislature and the Governor to enact AB 1633 to ensure that private detention facility operations are appropriately taxed and that resulting revenues support community needs consistent with California values; and be it

FURTHER RESOLVED, That the Clerk of the Board of Supervisors shall transmit a copy of this Resolution to the Governor of California, the President pro Tempore of the California State Senate, the Speaker of the California State Assembly, and Assembly Member Matt Haney to express the City and County of San Francisco's strong support for this legislation.

ASSEMBLY BILL No. 1633

Introduced by Assembly Member Haney

January 26, 2026

An act to add Part 28 (commencing with Section 53000) to Division 2 of the Revenue and Taxation Code, relating to detention facilities, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 1633, as introduced, Haney. Taxation: private detention facilities.

Existing law imposes taxes upon income and real property, and taxes upon certain transactions and excise taxes. The Fee Collection Procedures Law provides procedures for the collection of certain fees and surcharges and is administered by the California Department of Tax and Fee Administration (CDTFA). Under existing law, a violation of the Fee Collection Procedures Law is a crime.

This bill would, beginning January 1, 2027, establish the Private Detention Facility Tax Law, which would impose an annual tax on each private detention facility operator, as defined, equal to 50% of the operator's gross receipts, as defined. The bill would establish the Due Process for All Fund in the State Treasury, would require all revenues collected, less refunds and reimbursement to the CDTFA, be deposited into the fund, and would direct moneys in the fund, upon appropriation by the Legislature, be used for immigration-related services. The bill would require the CDTFA to administer and collect the tax pursuant to the Fee Collection Procedures Law. By expanding the application of the crimes associated with the Fee Collection Procedures Law, the bill would impose a state-mandated local program.

This bill would include a change in state statute that would result in a taxpayer paying a higher tax within the meaning of Section 3 of Article XIII A of the California Constitution, and thus would require for passage the approval of ⅔ of the membership of each house of the Legislature.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

This bill would take effect immediately as a tax levy.

Vote: ⅔. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

SECTION 1. Part 28 (commencing with Section 53000) is added to Division 2 of the Revenue and Taxation Code, to read:

PART 28. PRIVATE DETENTION FACILITY TAX LAW

Chapter 1. General Provisions and Definitions

53000. This part shall be known, and may be cited, as the Private Detention Facility Tax Law.

53001. For purposes of this part, the following definitions shall apply:

(a) "Department" means the California Department of Tax and Fee Administration.

(b) "Gross receipts" means all amounts received by a private detention facility operator pursuant to all contracts relating to the operation of private detention facilities located in California.

(c) "Private detention facility" and "private detention facility operator" have the same meanings as those terms are defined in Section 7320 of the Government Code.

Chapter 2. Private Detention Facility Tax

53002. (a) Beginning January 1, 2027, an annual tax is imposed upon all private detention facility operators equal to 50 percent of

the operator's gross receipts derived from the operation of each private detention facility in this state.

(b) The tax imposed by this section shall apply regardless of whether the contracting agency is federal, state, or local.

Chapter 3. Administration

53003. The department shall administer and collect the taxes imposed by this part pursuant to the Fee Collection Procedures Law (Part 30 (commencing with Section 55001)). For purposes of this part, the references in the Fee Collection Procedures Law to "fee" shall include the taxes imposed by this part, and references to "feepayer" shall include a person required to pay the taxes imposed by this part.

53004. (a) The department may prescribe, adopt, and enforce regulations relating to the administration and enforcement of this part, including, but not limited to, provisions governing collections, reporting, refunds, and appeals.

(b) The department may prescribe, adopt, and enforce emergency regulations relating to the administration and enforcement of this part. Any emergency regulations prescribed, adopted, or enforced pursuant to this section shall be adopted in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, and, for purposes of that chapter, including Section 11349.6 of the Government Code, the adoption of these regulations is an emergency and shall be considered by the Office of Administrative Law as necessary for the immediate preservation of the public peace, health and safety, and general welfare.

53005. (a) All revenues collected pursuant to this part, less refunds and reimbursement to the department for expenses incurred in the administration and collection of the taxes imposed by this part, shall be deposited into the Due Process for All Fund, which is hereby created in the State Treasury.

(b) Moneys in the fund shall, upon appropriation by the Legislature, be used for immigration-related services.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or

infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

SEC. 3. This act provides for a tax levy within the meaning of Article IV of the California Constitution and shall go into immediate effect.

O

From:	Logan, Samantha (BOS)
To:	BOS Legislation, (BOS)
Cc:	Gutierrez Garcia, Jessica (BOS); Mahmood, Bilal (BOS)
Subject:	D5 Intro - Reso - Support AB 1633
Date:	Tuesday, January 27, 2026 3:38:27 PM
Attachments:	D5 Reso - Support AB 1633.doc AB 1633 Bill Text.pdf D5 Introduction Form - Reso - AB 1633 Support.pdf

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Good afternoon,

Please see attached a support resolution for AB 1633 (Haney). I have attached the resolution language (word doc), introduction form, and bill text. I'm confirming that this item is routine, not contentious in nature, and of no special interest.

The California State Association of Counties and the League of California Cities have not taken a position on this bill.

Please let me know if there's anything else you need.

Best,

Sam Logan | *(she/her)* | Legislative Director
Office of Supervisor Bilal Mahmood
San Francisco Board of Supervisors, District 5
City Hall, Room 272
(415) 554-6758
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Introduction Form

(by a Member of the Board of Supervisors or the Mayor)

I hereby submit the following item for introduction (select only one):

☐ 1. For reference to Committee (Ordinance, Resolution, Motion or Charter Amendment)

■ 2. Request for next printed agenda (For Adoption Without Committee Reference)
(Routine, non-controversial and/or commendatory matters only)

☐ 3. Request for Hearing on a subject matter at Committee

☐ 4. Request for Letter beginning with "Supervisor _____ inquires…"

☐ 5. City Attorney Request

☐ 6. Call File No. _____ from Committee.

☐ 7. Budget and Legislative Analyst Request (attached written Motion)

☐ 8. Substitute Legislation File No. _____

☐ 9. Reactivate File No. _____

☐ 10. Topic submitted for Mayoral Appearance before the Board on _____

The proposed legislation should be forwarded to the following (please check all appropriate boxes):

☐ Small Business Commission ☐ Youth Commission ☐ Ethics Commission

☐ Planning Commission ☐ Building Inspection Commission ☐ Human Resources Department

General Plan Referral sent to the Planning Department (proposed legislation subject to Charter 4.105 & Admin 2A.53):

☐ Yes ☐ No

(Note: For Imperative Agenda items (a Resolution not on the printed agenda), use the Imperative Agenda Form.)

Sponsor(s):

Mahmood

Subject:

Supporting California State Assembly Bill No. 1633 (Haney) – Private Detention Facility Tax Law

Long Title or text listed:

Resolution supporting California State Assembly Bill No. 1633, introduced by Assembly Member Matt Haney, which seeks to establish the Private Detention Facility Tax Law to impose an annual tax on private detention facility operators and direct revenues to the Due Process for All Fund to support immigration-related services, and reaffirming San Francisco's commitment to immigrant rights, due process, and community well-being.

Signature of Sponsoring Supervisor: /s/ Bilal Mahmood