FILE NO. 260095 RESOLUTION NO. 60-26

[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.

City and County of San Francisco
Tails
Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 260095 **Date Passed:** February 03, 2026

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February 03, 2026 Board of Supervisors - ADOPTED

Ayes: 10 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Walton and Wong
Excused: 1 - Sherrill

File No. 260095

I hereby certify that the foregoing Resolution was ADOPTED on 2/3/2026 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Unsigned

Daniel Lurie
Mayor

2/13/2026

Date Approved

I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

Angela Calvillo
Clerk of the Board

2/13/2026
Date