



Homelessness Gross Receipts Tax Waiver of Right to Refund

In November 2018, the people of San Francisco approved Proposition C, which imposes the Homelessness Gross Receipts Tax on certain businesses to fund services for the City's homeless population. Litigation is pending about the validity of Proposition C. Until the litigation is resolved, the revenues from the Homelessness Gross Receipts Tax cannot be expended by the City.

In order to fund homeless services as outlined in Proposition C as quickly as possible, the City passed an ordinance effective May 2019, creating an opportunity for taxpayers to waive their right to refund of the Homelessness Gross Receipts Tax for reasons associated with the pending litigation. The funds can then be used for the purposes allowed under the Homelessness Gross Receipts Tax. If a taxpayer chooses to waive its right to a refund, the City will grant the taxpayer a credit of 10% of the Homelessness Gross Receipts Tax refund waived.

To waive the right to refund, the taxpayer must:

- Fill out and sign the attached binding agreement with the City. The agreement must include:
 - Name, address, and business account number of the filer and each member of the filer's combined group engaged in business in the City during the tax year (if applicable).
 - Dollar amount for which the filer or combined group chooses to waive its right to refund.
 - The tax year for which the filer or combined group is waiving its right to refund.
 - Signatures of the filer and each member of the filer's combined group engaged in business in the City during the tax year (if applicable).
- Mail the agreement to:
David Augustine, Tax Collector
Office of Treasurer & Tax Collector
1 Dr. Carlton B. Goodlett Place, Room 140
San Francisco, CA 94102-4638

The Office of the Treasurer & Tax Collector will:

- Sign and mail a copy of the agreement to the address provided on the agreement.
- Apply a credit of 10% of the Homelessness Gross Receipts Tax refund waived to the business account number(s) provided for the tax year indicated.

By signing the binding agreement, the taxpayer or combined group irrevocably waives and releases its right to a refund of the Homelessness Gross Receipts Taxes based on the grounds stated in the agreement. **The taxpayer or combined group must enter into a new binding agreement each year between January 1st and the timely filing of the annual business tax return.**