



First Year Free
Report to the Board of Supervisors
April 14, 2026

First Year Free waives first-year permit, license, and business registration fees for eligible new small businesses and new business locations in San Francisco. Businesses must have \$5 million or less in San Francisco gross receipts and a commercial location. The program is currently authorized through June 30, 2026. This report outlines the impact of the program in calendar year 2025.

	2025
Qualified business locations enrolled	3,422
New businesses	2,321
New locations of existing businesses	1,101
Businesses with fees waived	2,797
Total fees waived	\$2,762,954

BUSINESSES BY SUPERVISORIAL DISTRICT

Supervisor District	# Business locations with fees waived	Total \$ waived
1	154	\$209,375
2	240	\$238,799
3	641	\$490,686
4	127	\$79,045
5	257	\$211,260
6	524	\$370,012
7	169	\$176,508
8	189	\$257,906
9	349	\$220,827
10	291	\$259,040
11	88	\$172,882
Supervisorial District Not Listed	338	\$76,613
Total	3,366	\$2,762,954

INDUSTRY CLASSIFICATION (NAICS)

NAICS Category	# Business Locations ¹	Total \$ waived	% of total
Food Services	1,236	\$1,369,107	50%
Retail Trade	354	\$227,344	8%
Professional, Scientific, and Technical Services	234	\$78,438	3%
Private Education and Health Services	148	\$180,070	7%
Arts, Entertainment, and Recreation	147	\$167,147	6%
All Other	1,247	\$740,847	27%
Total	3,366	\$2,762,954	100%

TOTAL FEES WAIVED BY ISSUING DEPARTMENT

Department	# Fees waived	\$ waived
DBI (Dept. of Building Inspection) ²	1,355	\$1,438,513
TTX – Unified License	742	\$450,398
TTX – Business Registration	2,315	\$253,833
DPH (Dept. of Public Health)	626	\$296,639
CPC (City Planning Commission)	229	\$127,968
DPW (Dept. of Public Works)	129	\$79,805
ENT (Entertainment Commission)	72	\$91,034
FIR (Fire Dept.)	89	\$19,246
POL (Police Dept.)	8	\$5,518
Total	5,565	\$2,762,954

¹ Businesses may select more than one NAICS Category at the time of enrollment.

² Department of Building Inspection issue permits and bills on behalf of other departments.