

November 20<sup>th</sup>, 2024

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**Treasurer & Tax Collector**  
CITY AND COUNTY OF SAN FRANCISCO

# License Fee Waiver Ordinance

## Budget and Finance Committee



# Overview

- Voter-approved Prop M allows for \$10 million in license fee eliminations.
- 49 license fees waived.
- Primarily benefits restaurants and nightlife businesses.
- Effective in 2026.

\$10 Million

49 Licenses

Effective 2026





# Impact: Direct Small Business Relief

## Restaurants

- 91% will no longer receive a license bill.
- At least \$1,400 in annual license fees savings for a mid-size restaurant.
- \$5.1 million in annual savings for industry.

## Nightlife

- 87% will no longer receive a license bill.
- At least \$850 in annual license fee savings for a typical business.
- \$675,000 in annual savings for industry.

## Reduced Fees for Many Other Small Businesses

- Retailers, supermarkets, food vendors, and more.





# Additional Benefits: Beyond Fee Waivers

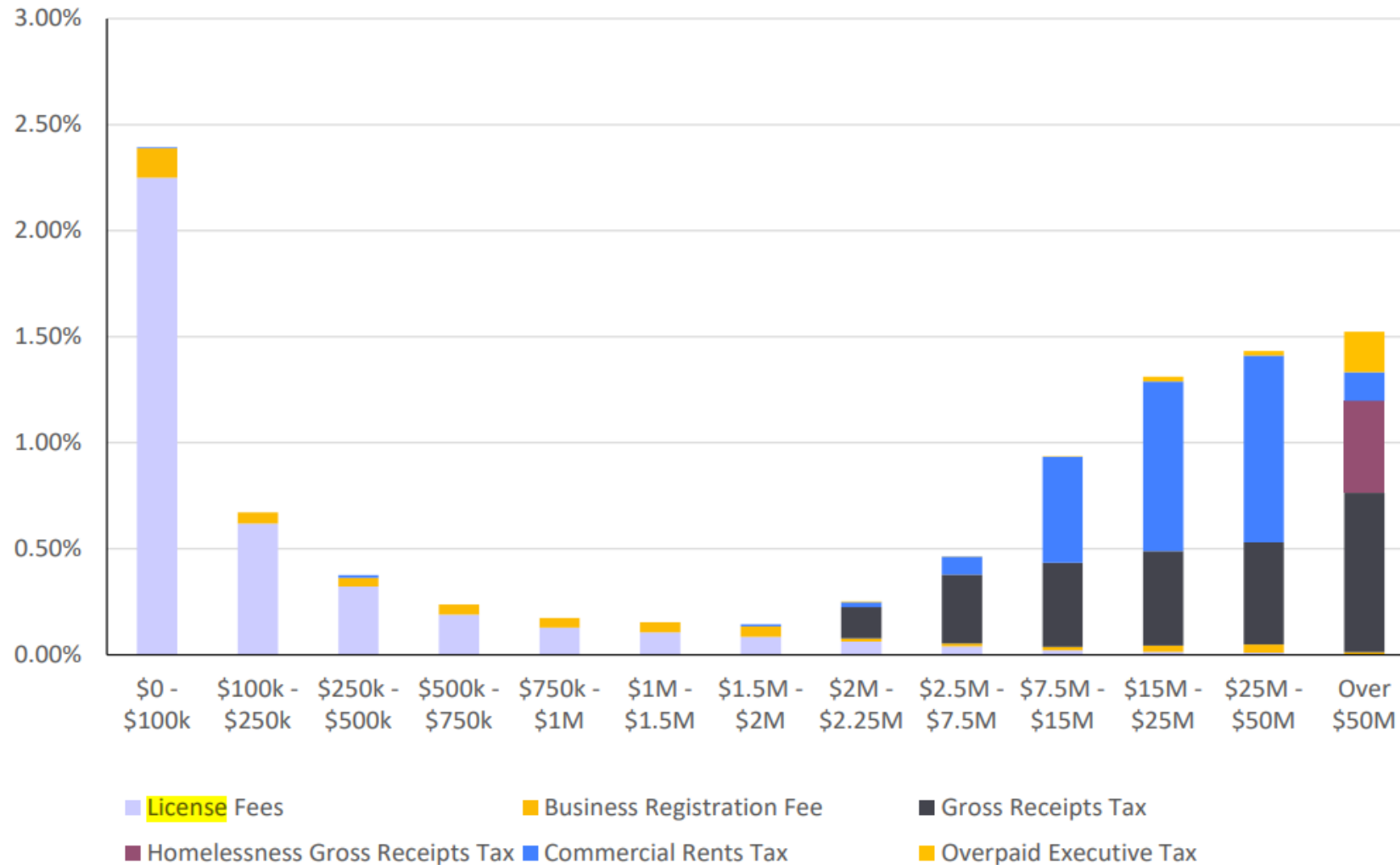
- Increases the Small Business Exemption (SBE) for Shared Spaces from \$2.5 million to \$5 million.
- Indefinitely extends the waiver of business location and device fees and suspends registration for San Francisco taxi and rideshare businesses.
- Amends delinquency date, penalty and interest provisions for license fees.





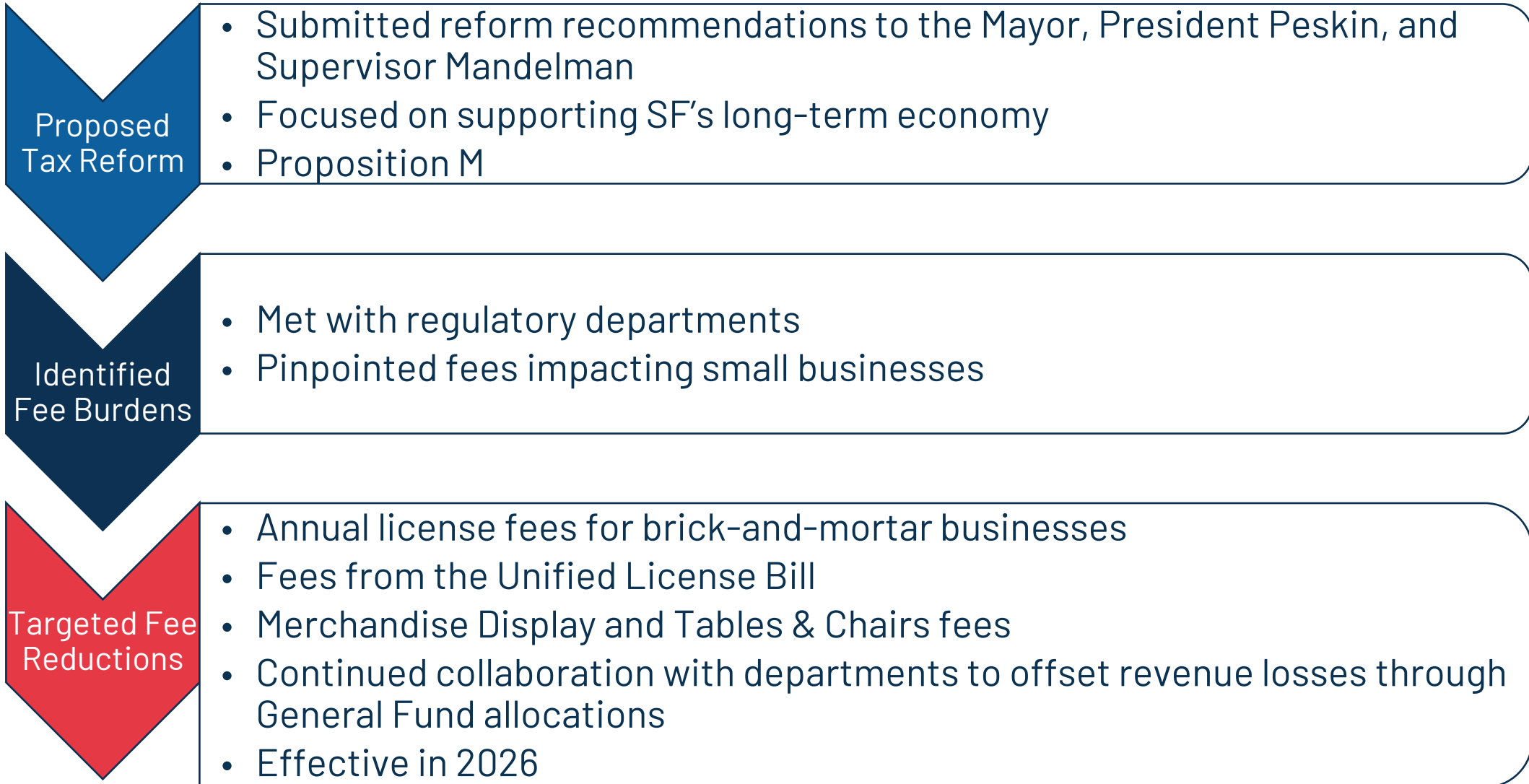
# Why Waive License Fees?

Cumulative Tax and Fee Burden by Size of Business (San Francisco Gross Receipts, 2022-23)





# Process





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# Thank you!

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Questions can also be emailed to: [amanda.fried@sfgov.org](mailto:amanda.fried@sfgov.org)