

CITY AND COUNTY OF SAN FRANCISCO

Tax Collector Regulation 2025-2

ACCESS LINE TAX – RESALES OF ACCESS LINES

San Francisco Business and Tax Regulations Code

(a) Authority. The Tax Collector promulgates this regulation pursuant to the Tax Collector’s authority to adopt rules and regulations under San Francisco Business and Tax Regulations Code Section 6.16-1.

(b) Purpose. For the access line tax, Section 782(c) of the Business and Tax Regulations Code states that “[o]nly one payment of the tax shall be required for any access line, trunk line or high capacity trunk line.” Section 783(b) of the Business and Tax Regulations Code effectuates this principle in the case of sales of access lines for resale by exempting access lines subscribed to by service suppliers. This regulation describes the documentation that a service supplier (wholesaler) and a reseller must use to substantiate that the reseller is a service supplier with respect to certain access lines such that the wholesaler does not need to collect and remit access line tax on the provision of those access lines to the reseller.

(c) Definitions. For the purposes of this regulation, all terms are as defined in Articles 6, 10, and 10B of the Business and Tax Regulations Code.

(d) Reseller Certificate. Any person that subscribes to telephone communications services within the City and County of San Francisco—whether to use the telephone communications services themselves, to resell the telephone communications services to third parties, or to incorporate the telephone communications services into new products—is liable for the access line tax, which must be collected and remitted by the person that provided the access line to the service subscriber, absent any exemption. A person that intends to resell an access line to a third party without an intervening use may claim an exemption as a service supplier under Section 783(b) of the Business and Tax Regulations Code if it provides a Reseller Certificate to its services supplier (wholesaler) prior to being billed for those telephone communications services. A Reseller Certificate is a statement, signed under penalty of perjury, that (1) the reseller intends to resell all or a portion of the access lines acquired from the service supplier without an intervening use, (2) the reseller will collect and remit any San Francisco Access Line Tax due on all access lines that the reseller acquired from the service supplier, resold, and are within the City and County of San Francisco’s tax jurisdiction, and (3) if the reseller uses any of the access lines acquired from the service provider, the reseller will remit any San Francisco Access

Line Tax on such access lines that are within the City and County of San Francisco's tax jurisdiction. A form of Reseller Certificate is attached to this regulation as Exhibit A.

For the exemption to be claimed, a reseller must provide such Reseller Certificate in good faith, and the service supplier to which the reseller is providing the Reseller Certificate (wholesaler) must reasonably believe the Reseller Certificate to be accurate. The Reseller Certificate shall apply to all access lines the service supplier identified in the Reseller Certificate (wholesaler) provides to the reseller signing the Reseller Certificate. The Reseller Certificate may remain in effect until the reseller revokes the Reseller Certificate in writing, or the service supplier (wholesaler) no longer believes the Reseller Certificate to be accurate.

EXHIBIT A

City and County of San Francisco  
Office of the Treasurer & Tax Collector  
San Francisco Access Line Tax Reseller Certificate

Service Supplier Name
Reseller Name
Reseller Business Account Number
Reseller Principal Place of Business

I certify under penalty of perjury that:

1. I have the San Francisco Business Account Number identified above as the “Reseller Business Account Number,” or am not required to have a San Francisco Business Account Number for the following reason(s):  
\_\_\_\_\_.
2. I intend to resell all or a portion of the access lines acquired from the Service Supplier identified above, without an intervening use.
3. I will collect and remit any San Francisco Access Line Tax due on all access lines that are within the City’s tax jurisdiction and that I acquired from the Service Supplier identified above and resold. If I use any of the access lines acquired from the Service Provider identified above I will remit any San Francisco Access Line Tax on such access lines that are within the City’s tax jurisdiction.

I certify that I am the Reseller (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the Reseller), or an agent of the Reseller authorized to sign this form on behalf of the Reseller pursuant to a validly executed Power of Attorney.

Name	Title	
Signature		Date