



Notice Date: March 17, 2026

<<BUSINESS NAME>>
<<ADDRESS>>
<<City>> <<ST>> <<ZIP CODE>>

**NOTICE TO TELEPHONE COMMUNICATIONS SERVICE PROVIDERS
REGARDING ACCESS LINE TAX AMENDMENT**

On February 10, 2026, the Board of Supervisors passed Ordinance 11-26, which amended the method to determine the number of Access Lines in San Francisco. To access the full text of Article 10B, visit www.sfbos.org navigate to "Most Requested", select "Municipal Codes", then choose "Article 10B", under the "San Francisco Business & Tax Regulations Code".



Effective June 1, 2026, the number of access lines subject to the Access Line Tax for voice over Internet protocol services shall be the number of access lines determined under the definition of "access line" in Section 781(a); provided, however, if there is a lesser number of connections that the person who subscribes to the voice over Internet protocol services can maintain at the same time under such services, the lesser number shall be subject to the tax.



You are responsible for collecting and remitting on this amended basis on all covered services beginning no later than the June 2026 monthly filing. This letter constitutes notice of the ALT rate change required by California Public Utilities Code Section 799(a).

 If you need further assistance, you may submit your question at sftreasurer.org/help-center or call 311 (within San Francisco only) or 415-701-2311.