



Notice Date: July 31, 2026

**NOTICE TO TELEPHONE COMMUNICATIONS SERVICE PROVIDERS
REGARDING ADJUSTMENT TO ACCESS LINE TAX RATES & ANNUAL CAP**

On July 23, 2026, the Board of Supervisors approved adjustments to the Access Line Tax (“ALT”) rates and the Annual Cap per Account per Service Location pursuant to Article 10B, Sections 782(b) and 784 of the San Francisco Business and Tax Regulations Code. 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 November 1, 2026, the new ALT rates and Annual Cap per Account are as follows:

Line Type	Current Rate Per Line	New Rate Per Line
Access Line	\$4.36	\$4.49
Trunk Line	\$32.82	\$33.82
High-Capacity Line	\$590.99	\$608.94

The Annual Cap per Account per Service Location has been increased to \$90,238.40.



You are responsible for collecting and remitting the new tax rates on all covered services beginning no later than the November 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 questions electronically at sftreasurer.org/help-center or call **311** (within San Francisco only) or **415-701-2311**.