

Gross Receipts:

California: City of Oakland Voters Approve a New Progressive Business Tax Rate Structure

Measure T, approved by voters 11/8/22. In California's recent election held on November 8, the City of Oakland (City) voters approved a measure that repeals the existing Oakland Business Tax and replaces it with a new gross receipts tax incorporating a progressive tax rate structure ranging from .05% to .55% of Oakland gross receipts. The new ordinance also makes other changes, both procedural and substantive, including revised penalty rates, appoints the City Administrator to administer the tax and issue rulings, provides an appeals process to an appointed board, and substitutes a payroll tax in lieu of the receipts tax for certain businesses. Please contact us with any questions.

URL: https://www.acgov.org/rov_app/measures

— Hal Kessler (San Francisco)
Managing Director
Deloitte Tax LLP
hkessler@deloitte.com

Lindsay Crews (San Francisco)
Senior Manager
Deloitte Tax LLP
lcrews@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.