

## Gross Receipts:

### California: San Francisco Postpones Gross Receipts Tax Rate Increases and Provides Relocation Credits

*File No. 230155, signed by mayor 7/28/23; News Release: Mayor Breed Signs Balanced Budget that Delivers Key City Priorities, City of San Francisco, California (7/26/23).* A recently enacted City of San Francisco, California (City) ordinance amends the City's Business and Tax Regulations Code to extend through December 31, 2024, the City gross receipts tax (GRT) rates in effect on January 1, 2022, for the business activities of retail trade, certain services, manufacturing, food services, accommodations, and arts, entertainment, and recreation. In doing so, the ordinance postpones to January 1, 2025, the imposition of higher City GRT rates otherwise set to go into effect beginning January 1, 2023, for those same business activities. Moreover, the new law provides GRT-related credits to "strengthen the economy," "fill vacancies in the City," and "recruit new businesses to fill empty offices Downtown." Please contact us with any questions.

**URL:** <https://sfgov.legistar.com/LegislationDetail.aspx?ID=6029027&GUID=A4B912FE-745F-420C-9B8D-4DF3E420C661>

**URL:** <https://sf.gov/news/mayor-breed-signs-balanced-budget-delivers-key-city-priorities>

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