

1 [Tolling Agreement - Lyft, Inc. - Gross Receipts, Homelessness Gross Receipts, and Payroll  
2 Expense Tax Dispute - \$5,156,634]

3 **Resolution approving a Tolling Agreement to extend the statute of limitations for**  
4 **Lyft, Inc. to bring potential litigation against the City and County of San Francisco for a**  
5 **refund of \$5,156,634 of gross receipts, homelessness gross receipts, and payroll**  
6 **expense taxes to allow for possible resolution of the matter without litigation.**

7  
8 WHEREAS, Lyft, Inc. has paid gross receipts and homelessness gross receipts taxes  
9 for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

10 WHEREAS, On February 28, 2023, Lyft, Inc. filed claims for refund totaling \$5,156,634  
11 or such greater amount as may be legally refundable, plus interest as provided by law (the  
12 "Claims"), alleging that it has overpaid its gross receipts and homelessness gross receipts  
13 taxes for the 2020 and 2021 tax years and payroll expense taxes for the 2020 tax year; and

14 WHEREAS, To give Lyft, Inc. and the City more time to resolve the Claims without  
15 potentially unnecessary litigation, the City and Lyft, Inc. have agreed that the limitations period  
16 for any potential litigation related to the Claims shall be extended under the terms set forth in  
17 the Tolling Agreement on file with the Clerk of the Board of Supervisors in File No. 240050;  
18 and now, therefore, be it

19 RESOLVED, That the Board of Supervisors authorizes the City to agree that the  
20 statute of limitations for Lyft, Inc. to file an action against the City with respect to the Claims  
21 shall be extended to and including February 28, 2025, under the terms set forth in the Tolling  
22 Agreement.

23 n:\taxclm\cl2024\23-01524\01729420.docx  
24  
25



# City and County of San Francisco

## Tails Resolution

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

**File Number:** 240050

**Date Passed:** February 27, 2024

Resolution approving a Tolling Agreement to extend the statute of limitations for Lyft, Inc. to bring potential litigation against the City and County of San Francisco for a refund of \$5,156,634 of gross receipts, homelessness gross receipts, and payroll expense taxes to allow for possible resolution of the matter without litigation.


February 15, 2024 Government Audit and Oversight Committee - RECOMMENDED

February 27, 2024 Board of Supervisors - ADOPTED

Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

File No. 240050

I hereby certify that the foregoing  
Resolution was ADOPTED on 2/27/2024 by  
the Board of Supervisors of the City and  
County of San Francisco.

  
\_\_\_\_\_  
Angela Calvillo  
Clerk of the Board  
\_\_\_\_\_

London N. Breed  
Mayor

2/28/24

\_\_\_\_\_  
Date Approved