

1 [Tolling Agreement - Maplebear, Inc. - Gross Receipts, Homelessness Gross Receipts, and  
2 Payroll Expense Tax Dispute - \$2,204,716]

3 **Resolution approving a Tolling Agreement to extend the statute of limitations for**  
4 **Maplebear, Inc. (doing business as Instacart) to bring potential litigation against the**  
5 **City and County of San Francisco for a refund of \$2,204,716 of gross receipts,**  
6 **homelessness gross receipts, and payroll expense taxes to allow for possible**  
7 **resolution of the matter without litigation.**

8  
9 WHEREAS, Maplebear, Inc. has paid gross receipts and homelessness gross receipts  
10 taxes for the 2019 and 2021 tax years and payroll expense taxes for the 2019 tax year; and

11 WHEREAS, On February 28, 2023, Maplebear, Inc. filed claims for refund totaling  
12 \$2,204,716 (the "Claims"), alleging that it has overpaid its gross receipts and homelessness  
13 gross receipts taxes for the 2019 and 2021 tax years and payroll expense taxes for the 2019  
14 tax year; and

15 WHEREAS, To give Maplebear, Inc. and the City more time to resolve the Claims  
16 without potentially unnecessary litigation, the City and Maplebear, Inc. have agreed that the  
17 limitations period for any potential litigation related to the Claims shall be extended under the  
18 terms set forth in the Tolling Agreement on file with the Clerk of the Board of Supervisors in  
19 File No. 240579; and now, therefore, be it

20 RESOLVED, That the Board of Supervisors authorizes the City to agree that the  
21 statute of limitations for Maplebear, Inc. to file an action against the City with respect to the  
22 Claims shall be extended to and including December 2, 2024, under the terms set forth in the  
23 Tolling Agreement.

24 n:\taxclm\cl\2024\23-01512\01760099.docx  
25



City and County of San Francisco  
**Tails**  
**Resolution**

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

**File Number:** 240579

**Date Passed:** July 02, 2024

Resolution approving a Tolling Agreement to extend the statute of limitations for Maplebear, Inc. (doing business as Instacart) to bring potential litigation against the City and County of San Francisco for a refund of \$2,204,716 of gross receipts, homelessness gross receipts, and payroll expense taxes to allow for possible resolution of the matter without litigation.

June 20, 2024 Government Audit and Oversight Committee - RECOMMENDED

July 02, 2024 Board of Supervisors - ADOPTED


Ayes: 9 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen and Walton

Excused: 1 - Stefani

Absent: 1 - Safai

File No. 240579

I hereby certify that the foregoing  
Resolution was ADOPTED on 7/2/2024 by  
the Board of Supervisors of the City and  
County of San Francisco.

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

  
\_\_\_\_\_

London N. Breed  
Mayor

7/12/24

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