1   [Settlement of Unlitigated Claims - Maplebear, Inc. - $8,250,342.21]

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3   **Resolution approving the settlement of the unlitigated claims filed by Maplebear, Inc.**

4   **against the City and County of San Francisco for $8,250,342.21; the claims were filed**

5   **on February 28, 2023, and February 9, 2024; the claims involve a refund of payroll**

6   **expense, gross receipts, and homelessness gross receipts taxes, and business**

7   **registration fees for the 2019 to 2022 tax years; other material terms of the settlement**

8   **are that Maplebear, Inc. shall take certain filing positions with respect to its gross**

9   **receipts, homelessness gross receipts, and overpaid executive gross receipts taxes, as**

10   **applicable, for the 2023 and subsequent tax years, and the City will not impose**

11   **penalties arising from those filing positions for the 2023 tax year.**

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13   WHEREAS, Maplebear, Inc. filed claims on February 28, 2023, and February 9, 2024,

14   against the City and County of San Francisco; and

15   WHEREAS, The claims involve a refund of payroll expense, gross receipts, and

16   homelessness gross receipts taxes, and business registration fees; and

17   WHEREAS, The Office of the Treasurer and Tax Collector has recommended

18   settlement of the claims for refund of payroll expense, gross receipts, and homelessness

19   gross receipts taxes, and business registration fees by payment of $8,250,342.21, Maplebear

20   Inc.'s agreement to take certain filing positions with respect to its gross receipts,

21   homelessness gross receipts, and overpaid executive gross receipts taxes, as applicable, for

22   the 2023 and subsequent tax years, and the City's agreement not to impose penalties arising

23   from those filing positions for the 2023 tax year; now, therefore, be it

24   RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of

25   Supervisors hereby authorizes the City Attorney to settle and compromise the claims for

1   refund of payroll expense, gross receipts, and homelessness gross receipts taxes, and

2   business registration fees by payment of $8,250,342.21, Maplebear Inc.'s agreement to take

3   certain filing positions with respect to its gross receipts, homelessness gross receipts, and

4   overpaid executive gross receipts taxes, as applicable, for the 2023 and subsequent tax

5   years, and the City's agreement not to impose penalties arising from those filing positions for

6   the 2023 tax year.

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APPROVED:

DAVID CHIU
City Attorney

 /s/ Scott M. Reiber
SCOTT M. REIBER
Chief Tax Attorney

FUNDS AVAILABLE:

/s/ Greg Wagner
GREG WAGNER
Controller

RECOMMENDED:

TREASURER AND TAX COLLECTOR

/s/
JOSÉ CISNEROS
Treasurer

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City and County of San Francisco

Tails

Resolution

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

File Number: 240830　　　　　　　　　　　　**Date Passed:** October 29, 2024

Resolution approving the settlement of the unlitigated claims filed by Maplebear, Inc. against the City and County of San Francisco for $8,250,342.21; the claims were filed on February 28, 2023, and February 9, 2024; the claims involve a refund of payroll expense, gross receipts, and homelessness gross receipts taxes, and business registration fees for the 2019 to 2022 tax years; other material terms of the settlement are that Maplebear, Inc. shall take certain filing positions with respect to its gross receipts, homelessness gross receipts, and overpaid executive gross receipts taxes, as applicable, for the 2023 and subsequent tax years, and the City will not impose penalties arising from those filing positions for the 2023 tax year.
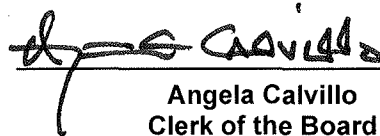
October 17, 2024 Government Audit and Oversight Committee - RECOMMENDED

October 29, 2024 Board of Supervisors - ADOPTED
　　　Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

File No. 240830

I hereby certify that the foregoing Resolution was ADOPTED on 10/29/2024 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

11/7/24
Date Approved