

Gross Receipts:

California: San Francisco Tax Collector Posts Additional Information on Proposition M Implementation

Proposition M (2024) – Business Tax Reform, San. Fran. Tax Collector (5/25). Pursuant to voters in the City and County of San Francisco (San Francisco) approving “Proposition M” in 2024 – which includes various changes to San Francisco business taxes and requiring the San Francisco Tax Collector (Tax Collector) to promulgate regulations interpreting how businesses must now allocate their receipts to San Francisco [see previously issued Multistate Tax Alert (November 13, 2024) for more details about the tax law changes in Proposition M, and previously issued Multistate Tax Alert (March 19, 2025) and previously issued Multistate Tax Alert (March 21, 2025), for more details about subsequently proposed rules on the same] – the Tax Collector has posted additional related implementation information on its website, including details about a webinar scheduled for May 20, 2025 to “learn about what’s changing.” Please contact us with any questions.

URL: <https://sftreasurer.org/proposition-m-2024-business-tax-reform>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-san-francisco-voters-approve-changes-to-city-business-taxes.pdf>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-san-francisco-releases-draft-market-sourcing-rules-for-gross-receipts-tax.pdf>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-san-francisco-grt-draft-market-sourcing-rules-impact-on-asset-managers.pdf>

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