

1 [Settlement of Lawsuit - Airbnb, Inc. - \$0]

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3 **Ordinance authorizing settlement of the lawsuit filed by Airbnb, Inc. against the City**
4 **and County of San Francisco for \$0; the lawsuit was filed on February 23, 2024, in**
5 **San Francisco Superior Court, Case No. CGC-24-612603; entitled Airbnb, Inc. v. City**
6 **and County of San Francisco; the lawsuit involves a claim for refund of gross receipts**
7 **taxes, homelessness gross receipts taxes, payroll expense taxes, penalties, and**
8 **interest for tax years 2019 through 2022; other material terms of the settlement are that**
9 **neither Airbnb, Inc. nor the City will owe the other any additional amounts with respect**
10 **to gross receipts taxes, homelessness gross receipts taxes, or overpaid executive**
11 **gross receipts taxes for tax years 2023 and 2024.**

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13 Be it ordained by the People of the City and County of San Francisco:

14 Section 1. Pursuant to Charter Section 6.102(5), the Board of Supervisors hereby
15 authorizes the City Attorney to settle the action entitled Airbnb, Inc. v. City and County of San
16 Francisco, San Francisco Superior Court, Case No. CGC-24-612603 without any payment
17 and the parties' agreement that neither Airbnb, Inc. nor the City will owe the other any
18 additional amounts with respect to gross receipts taxes, homelessness gross receipts taxes,
19 or overpaid executive gross receipts taxes for tax years 2023 and 2024. The lawsuit involves
20 a claim for refund of gross receipts taxes, homelessness gross receipts taxes, payroll
21 expense taxes, penalties, and interest for tax years 2019 through 2022.

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23 Section 2. The above-named action was filed in San Francisco Superior Court on
24 February 23, 2024, and the following parties were named in the lawsuit: Plaintiff Airbnb, Inc.
25 and defendant City and County of San Francisco.

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APPROVED AS TO FORM AND
RECOMMENDED:

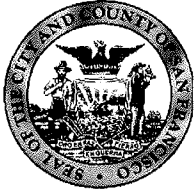
DAVID CHIU
City Attorney

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

RECOMMENDED:

OFFICE OF THE TREASURER & TAX
COLLECTOR

/s/
JOSÉ CISNEROS
Treasurer



City and County of San Francisco

Tails Ordinance

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

File Number: 260201

Date Passed: May 05, 2026

Ordinance authorizing settlement of the lawsuit filed by Airbnb, Inc. against the City and County of San Francisco for \$0; the lawsuit was filed on February 23, 2024, in San Francisco Superior Court, Case No. CGC-24-612603; entitled Airbnb, Inc. v. City and County of San Francisco; the lawsuit involves a claim for refund of gross receipts taxes, homelessness gross receipts taxes, payroll expense taxes, penalties, and interest for tax years 2019 through 2022; other material terms of the settlement are that neither Airbnb, Inc. nor the City will owe the other any additional amounts with respect to gross receipts taxes, homelessness gross receipts taxes, or overpaid executive gross receipts taxes for tax years 2023 and 2024.

April 16, 2026 Government Audit and Oversight Committee - RECOMMENDED..

April 28, 2026 Board of Supervisors - PASSED, ON FIRST READING

Ayes: 10 - Chan, Chen, Dorsey, Mahmood, Mandelman, Melgar, Sauter, Sherrill, Walton and Wong

Excused: 1 - Fielder

May 05, 2026 Board of Supervisors - FINALLY PASSED

Ayes: 9 - Chan, Chen, Dorsey, Mandelman, Melgar, Sauter, Sherrill, Walton and Wong


Excused: 2 - Fielder and Mahmood

File No. 260201

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 5/5/2026 by the Board of Supervisors of the City and County of San Francisco.



Angela Calvillo
Clerk of the Board



Daniel Lurie
Mayor

MAY 8, 2026

Date Approved