

1 [Settlement of Unlitigated Claims - Stripe, Inc. - \$49,000,000]

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3 **Resolution approving the settlement of the unlitigated claims filed by Stripe, Inc.**  
4 **against the City and County of San Francisco for \$49,000,000; the claims were filed on**  
5 **April 5, 2023, and December 3, 2024; the claims involve a refund of payroll expense,**  
6 **gross receipts, homelessness gross receipts, overpaid executive gross receipts, and**  
7 **commercial rents taxes, and business registration fees; other material terms of the**  
8 **settlement relate to Stripe’s filing position with respect to City taxes.**

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10 WHEREAS, Stripe, Inc. filed claims on April 5, 2023, and December 3, 2024, against  
11 the City and County of San Francisco; and

12 WHEREAS, The claims involve a refund of payroll expense, gross receipts,  
13 homelessness gross receipts, overpaid executive gross receipts, and commercial rents taxes,  
14 and business registration fees; and

15 WHEREAS, The Office of the Treasurer and Tax Collector has recommended  
16 settlement of the claims for refund of payroll expense, gross receipts, homelessness gross  
17 receipts, overpaid executive gross receipts, and commercial rents taxes, and business  
18 registration fees by payment of \$49,000,000 and the parties’ agreement on Stripe’s filing  
19 position with respect to City taxes; now, therefore, be it

20 RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of  
21 Supervisors hereby authorizes the City Attorney to settle and compromise the claims for  
22 refund of payroll expense, gross receipts, homelessness gross receipts, overpaid executive  
23 gross receipts, and commercial rents taxes, and business registration fees by payment of  
24 \$49,000,000 and the parties’ agreement on Stripe, Inc.’s filing position with respect to City  
25 taxes.

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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/  
JOSE CISNEROS  
Treasurer

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City and County of San Francisco

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

Tails  
Resolution

File Number: 241188

Date Passed: January 28, 2025

Resolution approving the settlement of the unlitigated claims filed by Stripe, Inc. against the City and County of San Francisco for \$49,000,000; the claims were filed on April 5, 2023, and December 3, 2024; the claims involve a refund of payroll expense, gross receipts, homelessness gross receipts, overpaid executive gross receipts, and commercial rents taxes, and business registration fees; other material terms of the settlement relate to Stripe's filing position with respect to City taxes.


January 16, 2025 Government Audit and Oversight Committee - RECOMMENDED


January 28, 2025 Board of Supervisors - ADOPTED

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

File No. 241188

I hereby certify that the foregoing Resolution was ADOPTED on 1/28/2025 by the Board of Supervisors of the City and County of San Francisco.

  
Angela Calvillo  
Clerk of the Board

  
Daniel Lurie  
Mayor

1.31.25  
Date Approved