

1 [Settlement of Unlitigated Claim - GSW Arena LLC - \$440,318]

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3 **Resolution approving the settlement of the unlitigated claim filed by GSW Arena LLC**
4 **against the City and County of San Francisco for \$440,318; the claim seeks a refund of**
5 **stadium operator admission tax (“Tax”) paid for events occurring in September and**
6 **October 2019; additional material terms of the settlement are an agreement by**
7 **GSW Arena LLC to file and pay the Tax for all events on or after November 1, 2019, and**
8 **a waiver of penalties and a portion of the interest for late-filed returns for events in**
9 **November 2019 through March 2020.**

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11 WHEREAS, GSW Arena LLC is deemed to have filed a claim on June 3, 2020, against
12 the City and County of San Francisco; and

13 WHEREAS, The claim seeks a refund of stadium operator admission tax (“Tax”) paid
14 for events occurring in September and October 2019; and

15 WHEREAS, The Treasurer and Tax Collector has recommended settlement of the
16 claim by granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena
17 LLC to file and pay the Tax for all events on or after November 1, 2019, and a waiver of
18 penalties and a portion of the interest for late-filed returns for events in November 2019
19 through March 2020; 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 claim by
22 granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena LLC to file
23 and pay the Tax for all events on or after November 1, 2019, and a waiver of penalties and a
24 portion of the interest for late-filed returns for events in November 2019 through March 2020.

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APPROVED:

DENNIS J. HERRERA
City Attorney

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

FUNDS AVAILABLE:

/s/ Ben Rosenfield
BEN ROSENFELD
Controller

RECOMMENDED:

TREASURER AND TAX COLLECTOR

/s/
JOSE 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: 200696

Date Passed: August 11, 2020

Resolution approving the settlement of the unlitigated claim filed by GSW Arena LLC against the City and County of San Francisco for \$440,318; the claim seeks a refund of stadium operator admission tax ("Tax") paid for events occurring in September and October 2019; additional material terms of the settlement are an agreement by GSW Arena LLC to file and pay the Tax for all events on or after November 1, 2019, and a waiver of penalties and a portion of the interest for late-filed returns for events in November 2019 through March 2020.

July 30, 2020 Government Audit and Oversight Committee - RECOMMENDED

August 11, 2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

File No. 200696

I hereby certify that the foregoing Resolution was ADOPTED on 8/11/2020 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

8.21.20

Date Approved