

1 [Settlement of Lawsuit - General Motors Company - \$71,125,000]
2

3 **Ordinance authorizing settlement of the lawsuit filed by General Motors Company**
4 **against the City and County of San Francisco for \$71,125,000; the lawsuit was filed on**
5 **November 21, 2022, in San Francisco Superior Court, Case No. CGC-22-602951; entitled**
6 **General Motors Company v. City and County of San Francisco; the lawsuit involves a**
7 **claim for refund of gross receipts taxes, homelessness gross receipts taxes, overpaid**
8 **executive gross receipts taxes, penalties, and interest; other material terms of the**
9 **settlement relate to General Motors Company's filing position with respect to City**
10 **taxes.**

11
12 Be it ordained by the People of the City and County of San Francisco:

13 Section 1. Pursuant to Charter Section 6.102(5), the Board of Supervisors hereby
14 authorizes the City Attorney to settle the action entitled General Motors Company v. City and
15 County of San Francisco, San Francisco Superior Court, Case No. CGC-22-602951 by the
16 payment of \$71,125,000 and the parties' agreement on General Motors Company's filing
17 position with respect to City taxes. The lawsuit involves a claim for refund of gross receipts
18 taxes, homelessness gross receipts taxes, overpaid executive gross receipts taxes, penalties,
19 and interest.

20
21 Section 2. The above-named action was filed in San Francisco Superior Court on
22 November 21, 2022, and the following parties were named in the lawsuit: Plaintiff General
23 Motors Company and defendant City and County of San Francisco.
24
25

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

APPROVED AS TO FORM AND
RECOMMENDED:

DAVID CHIU
City Attorney

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

FUNDS AVAILABLE:

/s/
GREG WAGNER
Controller

RECOMMENDED:

OFFICE OF THE TREASURER & TAX
COLLECTOR

/s/
JOSÉ CISNEROS
Treasurer

n:\taxlit\i\2025\230407\01879014.docx



City and County of San Francisco

Tails Ordinance

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

File Number: 251164

Date Passed: February 03, 2026

Ordinance authorizing settlement of the lawsuit filed by General Motors Company against the City and County of San Francisco for \$71,125,000; the lawsuit was filed on November 21, 2022, in San Francisco Superior Court, Case No. CGC-22-602951; entitled General Motors Company v. City and County of San Francisco; the lawsuit involves a claim for refund of gross receipts taxes, homelessness gross receipts taxes, overpaid executive gross receipts taxes, penalties, and interest; other material terms of the settlement relate to General Motors Company's filing position with respect to City taxes.

January 15, 2026 Government Audit and Oversight Committee - RECOMMENDED

January 27, 2026 Board of Supervisors - PASSED, ON FIRST READING

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

February 03, 2026 Board of Supervisors - FINALLY PASSED

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

File No. 251164

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 2/3/2026 by the Board of Supervisors of the City and County of San Francisco.

Handwritten signature of Angela Calvillo
Angela Calvillo
Clerk of the Board

Handwritten signature of Daniel Lurie
Daniel Lurie
Mayor

2 / 13 / 26
Date Approved