

	Local Revenue Source	Description	Estimated annual revenue (millions \$2017)	From T2045 survey?
A	<b>Carbon Tax</b>	A utility user tax on residential and commercial electricity and natural gas, with some exemptions. Estimate assumes 2.5% rate, from 2016 proposal.	\$6	
B	<b>Congestion Pricing</b>	A fee paid to drive in designated congested areas. Not intended as a revenue-generating tool but as part of a policy package to reduce congestion. Estimate based on 2010 study.	\$60	yes
C	<b>Gas Tax, San Francisco (10 cent)</b>	A new 10-cent gas tax in San Francisco required to be spent on transportation projects and programs. Based on fuel consumption level projections from the state Board of Equalization.	\$19	yes
D	<b>General Obligation Bond (GO Bond)</b>	A \$500 million general obligation bond (backed by property tax revenues) for transportation, as assumed in the City's Capital Plan for 2024. Annual revenue estimate assumes \$50M/year over the life of a 10 year bond.	\$50	yes
E	<b>Gross Receipts Tax</b>	A tax on the total gross revenues of a company. This would be an increase to the current gross receipts tax in place in San Francisco. This could be accomplished by increasing the current tax on commercial rent taxes or expanding the definition of who pays gross receipts tax. The current tax is varied by industry with tiered rates. Estimate based on a 1% increase on gross receipts revenue.	\$5	yes
F	<b>Income Tax - Corporate</b>	An income tax assessed on entities treated as corporations that are based in San Francisco. Revenues would be dependent on rate of taxation.	TBD	
G	<b>Income Tax - Personal</b>	An income tax assessed on individuals, which could potentially include both San Francisco residents and non-residents working in San Francisco. Estimate assumes a 1% tax rate on incomes over \$1 million.	\$124	
H	<b>Large Event Ticket Surcharge</b>	An additional charge on tickets for large events such as performances, presentations or sports. Assumes a \$2 surcharge on events with at least 1,000 attendees, based on 2013 estimate.	\$16	
I	<b>Parcel Tax</b>	\$100, flat-rate parcel tax, paid annually, on all 200,000+ San Francisco parcels.	\$20	yes
J	<b>Payroll Tax</b>	Taxes based on employee's wages; can be deducted from wages or paid by employers. Estimate assumes a 1% increase in the payroll tax.	\$2	yes
K	<b>Robot Tax</b>	A tax levied on companies employing robot workers in San Francisco.	TBD	
L	<b>Sales Tax, General Fund (1/2 cent increase)</b>	Increases San Francisco's sales tax by 1/2-cent for general revenue purposes. Estimate based on SFCTA forecasts.	\$107	
M	<b>Sales Tax, Transportation (1/2 cent increase)</b>	Increases San Francisco's sales tax by 1/2-cent to fund transportation projects in a voter-approved expenditure plan. Estimate based on SFCTA forecasts.	\$107	yes
N	<b>Sports Franchise Tax</b>	An excise tax on sports franchises. The structure of the tax would determine the revenues.	TBD	

	Local Revenue Source	Description	Estimated annual revenue (millions \$2017)	From T2045 survey?
O	Transportation Network Companies (TNC) Fee	A per-ride fee on TNC rides to help pay for congestion management efforts to mitigate the impacts of TNC trips. Estimate assumes a \$0.20 per-ride fee, and uses the Transportation Authority's estimate of the number of TNC rides taking place within San Francisco.	\$11	yes
P	Transportation Sustainability Fee (TSF) – Increase	An increase to the TSF imposed on new development in San Francisco. For illustrative purposes, this estimate assumes another fee structure revision with the same increase in revenues as the TSF.	\$14	
Q	Vehicle License Fee (VLF) - San Francisco (SB 1492)	As authorized by Senate Bill 1492 (Leno), establish a SF VLF of 1.35%, which along with the state's .65% VLF would restore total VLF for motor vehicles registered in SF to the historic 2% level for general fund purposes. Estimate based on 2015 projections.	\$73	yes
R	Vehicle Miles Traveled (VMT) Fee	A 1-cent per mile fee on all motor vehicle travel within SF. Estimate based on SFCTA VMT modeling.	\$31	
S	Vehicle Registration Fee (VRF) - SB 1183, Bicycle Infrastructure	An additional \$5 VRF to be dedicated to bicycle infrastructure purposes. SB 1183 passed in 2014 enabling cities, counties, or regional park districts to impose and collect this fee. Revenues would be dedicated to bike and trail uses including maintenance. Estimate based on current VRF revenues.	\$2	
	From T2045 survey			
T	Toll Lanes	Toll lanes, also known as express lanes or high-occupancy toll (HOT) lanes, are lanes on highways that are access-limited to high-occupancy vehicles or toll-paying vehicles. Not intended as a revenue-generating tool but as part of a policy package to improve person-throughput and reliability on freeways.	TBD	yes
U	Bridge Tolls	An increase to bridge tolls. The San Francisco-Oakland Bay Bridge base toll is currently \$5, with weekday peak-period tolls at \$6 and weekday off-peak at \$4. Not a locally-controlled revenue source.	TBD	yes
V	Residential Parking Permit Fees	An increase in the residential parking permit fees. This is a cost-recovery fee and by definition does not generate revenue.	TBD	yes
W	Parking Fees	An increase in the fees on parking in the City's facilities to increase revenues.	TBD	yes
X	High-polluting vehicle tax	A tax specifically on high-polluting vehicles. This could be structured as an excise tax or a vehicle registration fee.	TBD	yes
Y	Vehicle License Fee (VLF) on 2nd Vehicles	An fee on the second (and third, etc) vehicle owned by household.	TBD	yes
Z	Property Tax - Commercial	A tax on commercial properties. This tax would require passage of a statewide ballot measure overturning Prop 13.	TBD	yes