



**NORMAN YEE**

August 4, 2020

Members of the Ballot Simplification Committee  
1 Dr. Carlton B. Goodlett Place City Hall, Room 48  
San Francisco, CA 94102

**SENT VIA E-EMAIL**

***RE: Request for Reconsideration for Ballot Digest of "Business Tax Overhaul"***

Dear Chair Packard and Members of the Ballot Simplification Committee:

Thank you for your thoughtful approach in greatly improving the draft digest for the "Business Tax Overhaul" measure and including all the main elements succinctly.

I am writing to request re-consideration on one item that I believe is a distinctive element of this measure and should be included to ensure the voter is fully understands this proposal. This is an element you have discussed at length already, namely the definition of "small business".

Given that the definition of "small business" can vary in so many places and can be open to interpretation, we believe it is important to provide context on which businesses are impacted under this particular measure by identifying them as "small businesses with gross receipts under \$2 million".

The areas where this distinction could be added include:

- *Increase the gross receipts tax rate in phases, expand the small business exemption to small businesses with gross receipts under \$2 million; and eliminate the credit for businesses that pay a similar tax elsewhere;*

**And in the "YES" Vote Means section:**

- *Reduce business taxes for ~~some~~ all small businesses with gross receipts under \$2 million; and*

Thank you for your consideration and all your work on this important committee.

Sincerely,

A handwritten signature in blue ink that reads "Norman Yee".

Supervisor Norman Yee  
President, Board of Supervisors