

State	City	Homeless Tax (Yes/No)	Implementation Date	Type of Tax	Method of Collection	Expected Revenue	Time Period of the Tax	Cost to Taxpaying Households
California	San Francisco	Yes	January 1, 2019	Business Tax	An additional gross receipts tax of 0.175% to 0.695% on combined taxable gross receipts over \$50 million. Businesses or combined groups that pay the administrative office tax will pay an additional tax of 1.6% on their payroll expense in San Francisco.	\$250 million to \$300 million per year	No time limit	No information available
California	Los Angeles County (multiple cities)	Yes	October 2017	Sales Tax	An additional 0.25% to the County's existing sales tax.	\$355 million per year	10 years	No information available
Colorado	Denver	Yes	January 2021	Sales Tax	An additional 0.25% to sales tax, excluding groceries, water, fuel, medical supplies or feminine hygiene products.	\$40 million per year	10 years	\$5.25 per month
Florida	Miami-Dade County, excluding Miami Beach, Bal Harbour and Surfside	Yes	1993	Food & Beverage Sales Tax	A 1% sales tax collected on food and beverage sales by business with gross annual receipts over \$400,000. 85% of the tax collected goes to fund the County Homeless Trust.	\$11 million per year (85% of revenue raised goes to the homeless trust)	No time limit	No information available
Michigan	Kalamazoo County (multiple cities)	Yes	December 2015	Property Tax	An increase of 0.1-mill in property tax paid by property owners	\$800,000 per year	6 years	\$5.85 per year for a property valued at \$117,000
Michigan	Kalamazoo County (multiple cities)	Yes	December 2021 (renewed)	Property Tax	An increase of 0.75-mill in property tax paid by property owners	\$6,375,000 for the first year	8 years	\$38 per year for a property valued at \$100,000
Michigan	Ann Arbor	Yes	2021	Property Tax	An increase of 1-mill in property tax paid by property owners	\$6.5 million per year	20 years	\$50 per year for a property valued at \$100,000
Oregon	Greater Portland, including three counties	Yes	January 2021	Personal Income Tax Business Income Tax	An additional 1% on personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million.	\$2.5 billion over 10 years (or an average of \$250 million per year)	10 years	No information available
Washington State	King County (multiple cities)	Yes	January 2021	Sales Tax	An additional 0.1% on sales tax	\$70 million per year	No time limit	\$19 per year for a household making \$35,000 to \$45,000 and \$68 per year for a household making \$140,000
Washington State	Seattle	Yes	January 2021	Payroll Tax	A progressive tax of between 0.7% and 2.4% on payrolls—0.7% tax on payroll \$150,000 and over for businesses with annual payrolls of \$7 million or more but less than \$100 million and 2.4% on annual compensation of \$400,000 or more for companies with annual payrolls over \$1 billion (nonprofit corporations, government employers, and grocery stores are excluded)	More than \$200 million per year	20 years	No information available
Washington State	Wenatchee	Yes	July 2021	Sales Tax	A 1% sales tax within the city limits	\$1.2 million per year	No time limit	No information available
Washington State	East Wenatchee	Yes	July 2021	Sales Tax	A 1% sales tax (an interlocal agreement with the City of Wenatchee)	\$400,000 per year	No time limit	No information available