Business License Tax Rate Schedule

CLASSIFICATION	FEE		CALCULATION	
Retail Wholesale Service Utility	First Owner: \$50 Each Addt'l Owner/Employee: \$15 (Corporation = two owners) Subtract proration for starting after Jan 1 st : April 1 thru June 30: 25% July 1 thru Sept 30: 50% Oct 1 thru Dec 31: 75%		First Owner: Addt'l Owner: Addt'l Employees: Subtotal	\$
			Minus Proration Total Due:	(
Contractor A & B	Annual: Half Year:	\$250 \$150	Annual = Jan thru De Half Year = Jan thru J	
	Small Business*	\$100	or Jul thru Dec	
Contractor C & Specialty	Annual: Half Year: Small Business*	\$150 \$100 \$75	* Small Business: Grounder \$75,000/yea (proof required)	•
Rentals - Single Family (Single Family, Condo, Duplex, Triplex, Fourplex)	Single Family: \$50 for first unit \$25 for each additional unit		First Unit Addt'l Unit Total Due	\$
Rentals - Other (Hotel, Motel, Apts, Trailer Park, Mobile Home Park)	\$50 for first unit \$5 for each additional unit		First Unit Addt'l Unit	\$
Coin Operated Machines	Laundry: .5% of Gross Receipts All Other: 2% of Gross Receipts		Laundry: All Other: Total Due:	\$
Professional	Professional: \$200 Support Staff: \$15 per person		Professional: Support Staff: Total Due:	\$
Solicitors	\$15 per day per person or \$100 for 6 months per person or \$200 annual per person		# of persons X # of days Total Due	\$
Taxi & Limo	\$75 for first unit \$50 for each additional unit		First Unit Addt'l Unit	\$
			Total Due:	\$
Seasonal Vendors Carnival, Circus, Tent Show, Sideshow	\$100 per activity \$400 per day			
Theaters	Indoor: 200 seats or 201+ seats	: \$200		
Auctioneers Liquidators	\$150 for first day; \$	50 each additional day 75 each additional day		
Astrologers	\$400 per quarter			

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx.

The Department of Rehabilitation at www.rehab.cahwnet.gov.

The California Commission on Disability Access at www.ccda.ca.gov.