

BUSINESS LICENSE TAX RATE SCHEDULE

Business Types:	Annual Tax
Businesses Not Enumerated Below (Most Common)	
1 to 5 employees	\$25
6 to 10 employees	\$50
11 to 20 employees	\$75
21 or more employees	\$100
Other Business Types:	
Home Occupations	\$12
Sale of bankrupt, assigned or damaged goods: per day	\$100
Storage Warehouse	\$50
Pawnbrokers	\$100
Sales or service from vehicle: per vehicle	
Wholesale to Wholesale	\$25
Wholesale to Retail	\$25
Retail to Consumer	\$50
Retail to Consumer: (less than 20 hours per week)	\$25
Peddling; Per day per peddler	\$10
Door to Door Sales	\$25
Vehicle and Equipment Rentals or Leasing	\$50
Taxicab Operators	\$25
+per cab	\$4
Coin Operated Machines: per machine, \$100 minimum	
Amusement Machine	\$10
Pool Table	\$25
Merchandise Machine: One Cent	\$2
Merchandise Machine: Five Cents or More	\$10
Newspaper Machines	\$2
Phonograph or Music Machine	\$25
Stamp Machines	\$2
Skill Machines	\$10
Weighing Machines	\$2
Service Machines	\$5
Outdoor Advertising	
Base Tax	\$400
Plus per sq. foot in excess of 80: first 2 signs	\$0
Plus per sq. foot all additional signs	\$1
Theaters and Shows	
0 to 500 seats or 0-250 vehicles	\$25
501 to 1000 seats or 251- 500 vehicles	\$40
Over 1000 seats or over 500 vehicles	\$75
Open Air Theater: per day	\$150
Live Entertainment	
Entertainment Business, Class A	\$100
Entertainment Business, Class B	\$100
Entertainment Business, Class C	\$600
Public Dance: per dance maximum \$100	\$10
Carnivals, circuses: per day	\$100
Apartments, motels, hotels, multiple dwellings (Transient Uses)	
Base Tax	\$10
Plus per unit	\$1
Single Family, Condominium, Townhouse Rental Units	
Single Family	\$0
Duplex	\$0
Triplex	\$0
Labor Housing Facilities	
Less than 201 persons	\$200
201-501 persons	\$300
501 persons and over	\$400
Offshore Berthing	
Business License Application Fee:	
In City Business	\$70
Out of City Business	\$40
SB 1186 Disability Access Fee (All Applications)	\$1

STATE MANDATE SB 1186 – DISABILITY ACCESS requires cities to impose a \$1 state fee on all business licenses issued on or after Jan 1, 2013. The fees are to be used to increase disability access and compliance with construction-related accessibility requirements and to develop education resources for businesses to facilitate compliance with federal and state disability laws. 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 State Architect, The Dep. Of Rehabilitation and The California Commission on Disability Access.