

SCHEDULE OF BUSINESS LICENSE TAX

CODE SECTION	TYPE OF BUSINESS	TAX RATE
3-1.201	PROFESSIONS	\$50 + .55 PER \$1,000
For the purposes of this section, "profession" shall mean the professions of accountant, architect, artist, attorney-at-law, bookkeeping services, building designer, chiropractor, consulting services, dentist, home health and nursing services, hospitals and medical clinics, income tax services, interior decorating services, marriage and family counseling services, microfilming services, notary public, other health care services, physical therapists, physician, psychiatrist, and psychologist.		
3-1.202	SERVICE	\$50 + .40 PER \$1,000
For the purposes of this section, "services" shall mean the business of providing, maintaining or performing labor for the benefit of another; of supplying some general demand for the benefit of another; or performing any other personal service or any service in the capacity of an agent/broker. "Services" do not include the professional services described in Sec. 3-1.201 above.		
3-1.203	CONTRACTORS	\$50 + .40 PER \$1,000
For the purposes of this section, "contractor" shall mean any person holding a California State contractor's license.		
3-1.204	RENTAL OF RESIDENTIAL PROPERTY	\$50 + .40 PER \$1,000
For the purposes of this section, "residential property" shall mean every person engaged in the business of renting real property for residential occupancy in the City. Owners of residential real property who own less than three (3) dwelling units in the City are exempt from the tax imposed by this section.		
3-1.205	RENTAL OF NON-RESIDENTIAL PROPERTY	\$50 + .40 PER \$1,000
For the purposes of this section, "non-residential property" shall mean every person engaged in the business of renting or leasing non-residential real property in the City.		
3-1.206	RECREATION / ENTERTAINMENT	\$50 + .40 PER \$1,000
For the purposes of this section, "recreation and entertainment" includes, but is not limited to, pool halls, bowling alleys, dancing clubs, theaters, skating rinks, and riding academies.		
3-1.207	MANUFACTURING	\$50 + .20 PER \$1,000
For the purposes of this section, "manufacturing" means the business of making, developing, assembling or packaging of any machines, devices, articles, things, materials or substances whatsoever.		
3-1.208	WHOLESALE SALES	\$50 + .20 PER \$1,000
For the purposes of this section, "wholesale sales" means every person engaged in the business of selling goods, wares or merchandise at wholesale.		
3-1.209	RETAIL SALES	\$50 + .20 PER \$1,000
For the purposes of this section, "retail sales" means every person engaged in the business of selling goods, wares or merchandise at retail.		
3-1.210	ADMINISTRATIVE HEADQUARTERS	\$50 + .20 PER \$1,000
Cost of operations shall be equal to the total of the annual fair rental value of all real property located in the City and used for such corporate or administrative headquarters. Annual payroll of all employees based in the City. The cost of all utilities related to the operation of such corporate or administrative headquarters.		
3-1.211	NON-FRANCHISED UTILITY	\$50 + .20 PER \$1,000
For the purposes of this section, "non-franchised utility" means every person engaged in the business of providing public utility services in the City who does not pay a franchise fee to the City under some other provision of the law.		
3-1.212	FRANCHISED UTILITY	\$1,000 FLAT YR TAX
For the purposes of this section, "franchised utility" means every person engaged in the business of providing public utility services in the City, and who pays a franchise fee to the City under any other provision of the law.		
3-1.215	TRANSPORTATION	\$40 PER VEHICLE
For the purposes of this section, "transportation" means every person engaged in the business of transporting persons or property by vehicles driven on the streets of the City.		
3-1.216	WAREHOUSING	\$50 + .02 PER SQ FT
For the purposes of this section, "warehousing" means every person engaged in the business of warehousing or distribution in the City.		
SB-1186	STATE DISABILITY ACCESS FEE	
A state fee of \$4 on any applicant for a local business license or similar instrument or permit, or renewal thereof.		

"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.cdda.ca.gov