

## **SECTION 11. BUSINESS LICENSE TAX & PERMITS**

**NOTE:** Per the City Municipal Code section 5.10.030, the business license tax amount for all businesses other than those based on gross receipt taxes shall be adjusted annually on July 1<sup>st</sup> of each year in accordance with the increase in the Consumer Price Index.

**A. Business license tax (Base Tax) for all businesses except the businesses listed below is \$215 per fiscal year. (Additionally each Business License is subject to an additional State-mandated fee of \$1 which must be collected by the City.)**

1. Advertising services; amusement parks; entertainment cafes; live or stuffed animal, fish and reptile shows; commission merchants or brokers; and tattooing business license tax.....\$429.25
2. Aircraft for hire .....\$215 for 1 aircraft;  
each additional aircraft .....\$41
3. Beach umbrella and equipment rental stand, for first stand or place . \$215  
each additional stand or place .....\$41.50
4. Billiards and bowling alleys.....\$215  
if more than 10 units .....\$20/unit (alley or table)
5. Boat rental for each boat less than 25 ft. in length .....\$215  
plus for each boat exceeding 25 ft. in length .....\$17.25 per ft.
6. Bottled water sales, excluding eating establishment, confectionery stores or similar businesses for the first delivery vehicle.....\$215  
each additional delivery vehicle .....\$51.75
7. Boxing matches (professional contest or exhibition).....\$2,147.75
8. Carnivals and fairs, excluding those operated by nonprofit organizations for charitable purposes .....\$12 per day per each game, exhibition, show, recreational device, or booth including concession.
9. Circus .....\$1,504 for the first day and \$858.50 for each day thereafter
10. Fortune telling, physic reading, for first year of operation .....\$1,612.75  
each year thereafter .....\$1,074.75
11. Grocery bus .....\$2,149.75
12. Herb doctors .....\$322.75 plus \$41.50 for each additional partner
13. Milk distribution.....\$215 for first delivery vehicle  
each additional delivery vehicle .....\$20
14. Money lenders .....\$322.75
15. Motion picture, production, or photoplay filming .....\$25 per day;  
except persons with a fixed place of business in the City;  
If fixed place of business is in the City, the tax rate is .....\$322.75
16. Peddlers and itinerant vendors:
  - a. For sale of foodstuffs .....\$215 which includes the use of 1 vehicle,  
each additional vehicle .....\$124.75
  - b. For sale of medicine .....\$1,288
  - c. All others, unless otherwise required to be licensed.....  
.....\$215 which includes the use of 1 vehicle  
for each additional vehicle .....\$215

17. Sanitariums, including rest home, convalescent home, or home for the aged which provide care for more than 3 persons at one time ..... \$215 plus \$4 for each patient in excess of 3, based on the average number of patients per day, computed monthly.
18. Selling club plans, including sale of membership in any club or cooperative association and sale of discount coupon books ..... \$859.50
19. Soliciting, canvassing, or taking orders for goods or advertising, excluding representatives of an established or fixed place of business in the City who submits an affidavit to the collector not less than 48 hours before such solicitation is ..... \$429 plus \$20 per day
20. Vehicles for hire:
  - a. Seating less than 16 people ..... \$215 per vehicle
  - b. Seating more than 16 people ..... \$459.75 per vehicle
  - c. Designed or used primarily for transportation of property where available for lease or rental without the driver ..... \$107.50 (first vehicle)
    - each additional vehicle ..... \$41.50
  - d. Ambulances or invalid coaches ..... \$107.50 (first vehicle)
    - each additional vehicle ..... \$41.50
  - e. Motor scooters ..... \$215 for first scooter
    - each additional scooter in excess of 5 scooters ..... \$8
21. New and used car sales, a license which also authorizes the holder to repair such vehicles and sell motor vehicle parts and accessories ..... \$322.75
22. Vending machines:
  - a. Merchandise dispensing ..... \$41.50 per machine
  - b. Jukebox, amusement, electronic games and pinball machines ..... \$61.75 per machine
  - c. Photographic and voice recording machine ..... \$215
    - each additional machine after the first 5 machines ..... \$40.50
23. Wrestling ..... \$1,288
24. Country Club golf courses ..... \$0.40 per \$1,000 of total gross receipts
25. Manufacturing, including every person, firm, corporation, firm or partnership, manufacturing, processing, fabricating, designing, engineering and product, commodity, airplane, ship, selling any such product at wholesale or to jobbers, or selling any such product at retail, or selling any such product at retail, or selling any such product at both wholesale and at retail, or any and every person contracting for or agreeing to manufacture, process, fabricate, design or engineer product, commodity, airplane, ship, machine, vehicle, instrumentality, tool or other thing for fee, charge, valuable consideration or otherwise agreed upon sum of money ..... \$0.40 per \$1,000 of total gross receipts
26. Massage establishment ..... \$215
27. Massage Technician ..... \$106.50
28. One Day Special Event Permit ..... \$15

29. Home Occupation/Cottage Food Industry Permit .....\$215

**Senior Citizen exception:** All persons 65 and over engaged in any home occupation shall pay 50% of the annual flat rate tax in the first year. In subsequent years, provided that the annual income derived from such home occupation does not exceed \$10,000 in any calendar year, the licensee shall be exempt from paying the annual flat tax rate but will be subject to the Exempt Business License Processing Fee. In order to qualify for this reduced rate, licensees shall submit a copy of their most recent tax return to substantiate that the annual income derived from the home occupation does not exceed \$10,000 per year.

Expedited Business License Processing Fee .....\$75

Exempt Business License Processing Fee .....\$20

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