

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 1st 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 \$212 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..... \$423
2. Aircraft for hire \$212 for 1 aircraft;
each additional aircraft \$41
3. Beach umbrella and equipment rental stand, for first stand or place . \$212
each additional stand or place \$41
4. Billiards and bowling alleys..... \$212
if more than 10 units\$20/unit (alley or table)
5. Boat rental for each boat less than 25 ft. in length \$212
plus for each boat exceeding 25 ft. in length\$17 per ft.
6. Bottled water sales, excluding eating establishment, confectionery stores or similar businesses for the first delivery vehicle..... \$212
each additional delivery vehicle \$51
7. Boxing matches (professional contest or exhibition)..... \$2,116
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\$1,482 for the first day and \$846 for each day thereafter
10. Fortune telling, physic reading, for first year of operation \$1,589
each year thereafter \$1,059
11. Grocery bus \$2,118
12. Herb doctors \$318 plus \$41 for each additional partner
13. Milk distribution.....\$212 for first delivery vehicle
each additional delivery vehicle \$20
14. Money lenders \$318
15. Motion picture, production, or photoplay filming \$10 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 \$318
16. Peddlers and itinerant vendors:
 - a. For sale of foodstuffs \$212 which includes the use of 1 vehicle,
each additional vehicle \$123
 - b. For sale of medicine \$1,269

- c. All others, unless otherwise required to be licensed.....
.....\$212 which includes the use of 1 vehicle
for each additional vehicle\$212
- 17. Sanitariums, including rest home, convalescent home, or home for the aged which provide care for more than 3 persons at one time\$212 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\$847
- 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\$423 plus \$20 per day
- 20. Vehicles for hire:
 - a. Seating less than 16 people\$212 per vehicle
 - b. Seating more than 16 people\$453 per vehicle
 - c. Designed or used primarily for transportation of property where available for lease or rental without the driver
.....\$106 (first vehicle)
each additional vehicle\$41
 - d. Ambulances or invalid coaches\$106 (first vehicle)
each additional vehicle\$41
 - e. Motor scooters.....\$212 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.....
.....\$318
- 22. Vending machines:
 - a. Merchandise dispensing\$41 per machine
 - b. Jukebox, amusement, electronic games and pinball machines
.....\$61 per machine
 - c. Photographic and voice recording machine.....\$212
each additional machine after the first 5 machines\$40
- 23. Wrestling\$1,269
- 24. Country Club golf courses\$0.41 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\$0.41 per \$1,000 of total gross receipts

- 26. Massage permit establishment permit\$105
- 27. Massage Technician permit.....\$105

Senior Citizen exception: *All persons 65 and over engaged in any home occupation shall pay an annual flat rate tax of \$57, provided that the annual income derived from such home occupation does not exceed \$10,000 in any calendar year. In order to qualify for this reduced rate, licensees shall submit a copy of his or her most recent tax return to substantiate that the annual income derived from the home occupation does not exceed \$10,000 per year.*

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