

**5.02.310 Taxes--Gross Receipts**

Every person who engages in the following business activities within the city shall pay a license tax based upon gross receipts at the rates and in the classifications set forth in this section.

**A. Enumerated businesses follow:**

1. Retail sales of goods, wares or merchandise, except grocery stores, automobile dealers and liquor sales;
2. Personal and repair services, except professionals and contractors, as defined in the California Business and Professions Code;
3. Recreation and entertainment services;
4. Rental and leasing of real property and accommodations;
5. Vending, amusement and/or self-service machines subject to the provisions of Section 16002.2 and 16002.5 of the California Business and Professions Act.

**CLASSIFICATION A**

DETERMINE THE CORRECT LICENSE TAX BY USING THE CHART AND/OR FORMULA AS SHOWN BELOW:

ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX
5,001 TO	\$30,000 =	\$55.00	\$175,001 TO	\$200,000 =	\$154.00	\$600,001 TO	\$700,000 =	\$264.00
\$30,001 TO	\$40,000 =	\$65.00	\$200,001 TO	\$250,000 =	\$165.00	\$700,001 TO	\$800,000 =	\$286.00
\$40,001 TO	\$50,000 =	\$77.00	\$250,001 TO	\$300,000 =	\$176.00	\$800,001 TO	\$900,000 =	\$308.00
\$50,001 TO	\$60,000 =	\$88.00	\$300,001 TO	\$350,000 =	\$187.00	\$900,001 TO	\$1,000,000 =	\$330.00
\$60,001 TO	\$80,000 =	\$99.00	\$350,001 TO	\$400,000 =	\$198.00	\$1,000,001 TO	\$1,250,000 =	\$357.00
\$80,001 TO	\$100,000 =	\$110.00	\$400,001 TO	\$450,000 =	\$209.00	\$1,250,001 TO	\$1,500,000 =	\$390.50
\$100,001 TO	\$125,000 =	\$121.00	\$450,001 TO	\$500,000 =	\$220.00	\$1,500,001 TO	\$1,750,000 =	\$412.50
\$125,001 TO	\$150,000 =	\$132.00	\$500,001 TO	\$600,000 =	\$242.00	\$1,750,001 TO	\$2,000,000 =	\$440.00
\$150,001 TO	\$175,000 =	\$143.00				Over \$2,000,000 use formula below:		
OVER \$2,000,000 = \$440.00 PLUS .02% OF GROSS RECEIPTS EXCEEDING \$2,000,000.								

**B. Enumerated businesses follow:**

1. Grocery Stores;
2. Automobile dealers.

**CLASSIFICATION B**

DETERMINE THE CORRECT LICENSE TAX BY USING THE CHART AND/OR FORMULA AS SHOWN BELOW:

ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX
5,001 TO	\$30,000 =	\$44.00	\$200,001 TO	\$250,000 =	\$132.00	\$900,001 TO	\$1,000,000 =	\$264.00
\$30,001 TO	\$40,000 =	\$52.50	\$250,001 TO	\$300,000 =	\$140.80	\$1,000,001 TO	\$1,250,000 =	\$286.00
\$40,001 TO	\$50,000 =	\$61.60	\$300,001 TO	\$350,000 =	\$149.60	\$1,250,001 TO	\$1,500,000 =	\$312.40
\$50,001 TO	\$60,000 =	\$70.40	\$350,001 TO	\$400,000 =	\$158.40	\$1,500,001 TO	\$1,750,000 =	\$330.00
\$60,001 TO	\$80,000 =	\$79.20	\$400,001 TO	\$450,000 =	\$167.20	\$1,750,001 TO	\$2,000,000 =	\$352.00
\$80,001 TO	\$100,000 =	\$88.00	\$450,001 TO	\$500,000 =	\$176.00	\$2,000,001 TO	\$2,500,000 =	\$374.00
\$100,001 TO	\$125,000 =	\$96.80	\$500,001 TO	\$600,000 =	\$193.60	\$2,500,001 TO	\$3,000,000 =	\$396.00
\$125,001 TO	\$150,000 =	\$105.60	\$600,001 TO	\$700,000 =	\$211.20	\$3,000,001 TO	\$3,500,000 =	\$418.30
\$150,001 TO	\$175,000 =	\$114.40	\$700,001 TO	\$800,000 =	\$228.80	\$3,500,001 TO	\$4,000,000 =	\$440.00
\$175,001 TO	\$200,000 =	\$123.20	\$800,001 TO	\$900,000 =	\$246.40	Over \$4,000,000 use formula below:		
OVER \$4,000,000 = \$440.00 PLUS .01% OF GROSS RECEIPTS EXCEEDING \$4,000,000.								

**C. Enumerated businesses follow:**

1. Wholesaling or jobbing of goods, wares or merchandise;
2. Manufacturing, mining, packing or processing of goods;
3. Telephone companies;
4. Manufacturing and selling by wholesale goods, wares and merchandise;
5. Storage, handling and selling by wholesale goods, wares and merchandise;
6. Handling and selling by wholesales goods, wares and merchandise;
7. Assembling and selling by wholesale goods, wares and merchandise;
8. Processing and selling by wholesale goods, wares and merchandise.

**CLASSIFICATION C**

DETERMINE THE CORRECT LICENSE TAX BY USING THE CHART AND/OR FORMULA AS SHOWN BELOW:

ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX	ANNUAL GROSS RECEIPTS		TAX
5,001 TO	\$30,000 =	33.00	\$200,001 TO	\$250,000 =	99.00	\$900,001 TO	\$1,000,000 =	198.00
\$30,001 TO	\$40,000 =	39.60	\$250,001 TO	\$300,000 =	105.60	\$1,000,001 TO	\$1,250,000 =	214.50
\$40,001 TO	\$50,000 =	46.20	\$300,001 TO	\$350,000 =	112.20	\$1,250,001 TO	\$1,500,000 =	234.30
\$50,001 TO	\$60,000 =	52.80	\$350,001 TO	\$400,000 =	118.80	\$1,500,001 TO	\$1,750,000 =	247.50
\$60,001 TO	\$80,000 =	59.40	\$400,001 TO	\$450,000 =	125.40	\$1,750,001 TO	\$2,000,000 =	264.00
\$80,001 TO	\$100,000 =	66.00	\$450,001 TO	\$500,000 =	132.00	\$2,000,001 TO	\$2,500,000 =	280.50
\$100,001 TO	\$125,000 =	72.60	\$500,001 TO	\$600,000 =	145.20	\$2,500,001 TO	\$3,000,000 =	297.00
\$125,001 TO	\$150,000 =	79.20	\$600,001 TO	\$700,000 =	158.00	\$3,000,001 TO	\$3,500,000 =	313.50
\$150,001 TO	\$175,000 =	85.80	\$700,001 TO	\$800,000 =	171.60	\$3,500,001 TO	\$4,000,000 =	330.00
\$175,001 TO	\$200,000 =	92.40	\$800,001 TO	\$900,000 =	184.80	Over \$4,000,000 use formula below:		
OVER \$4,000,000 = \$330 PLUS .0075% OF GROSS RECEIPTS EXCEEDING \$4,000,000.								