



# CITY OF MARTINEZ

## BUSINESS LICENSE CLASSES AND FEE SCHEDULE

2019

Category	Muni Code	Description	
01	5.28.010	Retail - See Table on the Last Page	
02	5.28.020	Manufacturing, Services, & Misc. Bus add'l principal (not in ord) each employee add'l employee over 50	\$229.00 \$37.00 \$37.00 \$16.00
03	5.28.030	Professional each assoc. or principal each employee	\$384.00 \$159.00 \$37.00
04	5.28.015	Service Station See Retail for fuel sales >50k gal/year (Class 01)  From Manufacturing & Service (Class 02) each employee add'l employee over 50 per 1,000 gas fuel sales in a year	   \$229.00 \$38.00 \$17.00 \$1.00
05	5.28.040	Hotel, Motel and Rooming 2 to 4 5 to 9 10 to 14 15 to 19 20 to 24 25 to 29 30 to 34 35 to 39 40 to 44 45 TO 49 add'l room over 49	\$96.00 \$157.00 \$300.00 \$448.00 \$597.00 \$746.00 \$864.00 \$981.00 \$1,115.00 \$1,218.00 \$17.00
06	5.28.050	Delivery from outside City	\$222.00
07	5.28.060	General Contractors 1 Year 6 Months 3 Months	\$450.00 \$255.00 \$148.00



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08	5.28.070	Sub-Contractors 1 Year	\$450.00
		6 Months	\$255.00
		3 Months	\$148.00
09	5.28.080	Christmas Tree Lot Per Quarter	\$115.00
		Clean-up Deposit	\$104.00
11	5.28.090	Vending Machines/Coin Operated Amusement Devices Per 1,000.00 gross receipts for all machines or devices Plus 1/2 of 1 percent (0.5%) of the balance of gross receipts	\$34.00
12	5.28.100	Carnivals and Circuses 1st Day	\$909.00
		Each additional day	\$431.00
13	5.28.110	Cabarets	\$350.00
14	5.28.120	Dances and Dance Halls Per day	\$48.00
		Per year	\$461.00
15	5.28.130	Fortune Tellers Per year	\$384.00
16	5.28.140	Traveling Takers of orders from Est national bus's Per year for the firm	\$452.00
		In addition each agent, employee and self- employed shall pay an annual fee	\$97.00
17	5.28.150	Auctioneers Per day	\$138.00
18	5.28.150	Fire Sales Per day	\$458.00
19	5.28.150	Itinerant Venders Per year	\$1,276.00
		Per day	\$106.00
20	5.28.150	Peddlers Per year	\$1,276.00
		Per day	\$106.00
21	5.28.150	Solicitors Per year	\$1,276.00
		Per day	\$106.00



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Category	Muni Code	Description	
22	5.48.140	Card Rooms Per table	\$526.00
23		Billboards First billboard	\$222.00
		each additional billboards	\$45.00
24	5.60.050	Taxicabs For one vehicle	\$208.00
		For each additional vehicle	\$104.00

**\*\*\*\*\* 2019 TAX CALCULATION \*\*\*\*\***  
**TAXES ARE VALID FROM JANUARY 1, 2019 TO DECEMBER 31, 2019**

The amount of the license tax applicable to your business is based upon the annual volume gross receipts generated by your business in the most recently ended fiscal year used by your firm. For those businesses not having completed one year of operation or those who are applying for their first license should make an estimate, to the best of their ability, of the 12-month volume.

“Gross Receipts” includes the total amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service for which a charge is made or credit allowed, whether or not done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in “gross receipts” are all receipts, cash, credits, and property of any kind, without deductions of the cost of property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or other expenses. See Section 5.08.060 for a list of items to exclude from “gross receipts” (exclude gross receipts from sale of alcohol).

GROSS RECEIPTS SCHEDULE		
FROM \$	TO \$	ANNUAL TAX \$
1	15,000	25.00
15,001	50,000	25.00 + 0.150% of amount over 15,000
50,001	75,000	77.50 + 0.125% of amount over 50,000
75,001	100,000	108.75 + 0.100% of amount over 75,000
100,001	500,000	133.75 + 0.05% of amount over 100,000
500,001	1,000,000	333.75 + 0.025% of amount over 500,000
1,000,001	5,000,000	458.75 + 0.02% of amount over 1,000,000
5,000,001	10,000,000	1,258.75 + 0.015% of amount over 5,000,000
10,000,001	and up	2,008.75 + 0.01% of amount over 10,000,000

  

ANNUAL GROSS RECEIPTS
\$ _____
Circle One:      Estimated      or      Actual
Business License Tax Due * .....\$ ____ (A) (BASED ON TABLE TO THE LEFT)
<b>10% Penalty if paid after 1/31/2019</b> \$ _____
20% Penalty if paid after 2/28/2019 \$ _____
25% Penalty if paid after 3/31/2019 \$ _____
Penalty based on the above.....\$ _____ (B)
CA SB 1186 State Mandated Fee ** \$ <u>4.00</u> (C)
Total Amount Due .....\$ _____ (A) + (B) + (C)

\*Example- License tax on a business with an annual volume of \$150,000.00:  
 Multiply 0.05% by the excess amount over \$100,000 (\$50,000 x 0.05%), which equals to \$25.00. Then add the \$25.00 to \$133.75, which equals the total of \$158.75.

\*\*On September 19, 2012, Governor Brown signed into law Senate Bill 1186 which adds a state fee of \$4.00 on any applicant for a local business license or renewal. Effective January 1, 2013 this fee will be required from all new business licenses or renewals. The purpose of the fee is to provide a funding source for increased disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with the 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 the State Architect at [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx).
- The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov).
- The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

\*\*\*Information provided on this form is subject to disclosure under the California Public Records Act (Government Code Section 6250 et seq.) with the possible exception of those items that have asterisks (\*\*\*). Items that appear with asterisks (\*\*\*) will generally not be disclosed under the Act without prior notice given within approximately one week of the request being made. In general, residential addresses shall not be disclosed except in those cases where the business location is the same as the residential address.