

## Chapter 6. **Business** License Tax

### Article 1. General

#### Sec. 8-6.101 Purpose.

This Chapter is enacted solely to raise revenue for municipal purposes and use through taxation of the privilege of doing **business** in the City, and is not intended for regulation or any other purpose.

#### Sec. 8-6.102 Definitions.

For the purposes of this Chapter, the following words and phrases shall have the meaning respectfully ascribed to them by this Section unless it is apparent from their context that a different meaning is intended:

(a) Person. "Person" means and includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts **business** or common-law trusts, societies and individuals doing **business** in the City, other than as an employee. Notwithstanding the definition herein of "person", a "professional person" shall be individually **licensed** as provided in this Chapter.

(b) Doing **Business**. "Doing **business**" means the conduct of any manufacturing, wholesale, retail, apartment house rental or any other commercial enterprise and the conduct of, or engaging in the practice of, any occupation, trade, profession or semi-profession, and all and every kind of calling whether or not carried on for profit, except as specifically excepted by the provisions of this Chapter, by any person having any proprietary interest therein as distinguished from the interest of an employee therein.

(c) General Contractor. "General contractor" means any person whose **business** is in connection with any structure built, being built, or to be built for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind requiring in its construction the use of more than two (2) unrelated building trades or crafts, or to do or superintend the whole or any part thereof, or whose **business** in connection with fixed works requires specialized engineering knowledge and skill, including the following divisions or subjects: irrigation, drainage, water power, water supply, flood control, railroads, highways, streets and roads, tunnels, airports and airways, sewers and sewage disposal plants and systems, bridges, overpasses, underpasses and other similar works, pipelines and other systems for the transmission of petroleum and other liquid or gaseous substances, parks, playgrounds and other recreational works, land leveling and earth moving projects, excavating, grading, trenching, paving and surfacing work, and cement and concrete work in connection with the above mentioned fixed works.

(d) Subcontractor. "Subcontractor" means any person whose **business** is the performance of construction work requiring special skill and whose principal contracting **business** involves the use of specialized building trades or crafts.

(e) Gross Receipts. "Gross receipts" means the total of amounts actually received or receivable from sales and the total amounts received or receivable for the performance of any act or service of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or services is done as a part of or in connection with a sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind and nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from "gross receipts" shall be the following:

- (1) Cash discounts allowed and taken on sales.
- (2) Credit allowed on property accepted as part of the purchase price, and which property may later be sold.
- (3) Any tax required by law to be included in or added to the purchase price, and collected from the consumer or purchaser.
- (4) Such part of the sale price of the property returned by purchasers upon rescission of the contract of sale, as is refunded either in cash or by credit.
- (5) Amounts collected for others where the **business** is acting as an agent or trustee, to the extent that such amounts are paid to those for whom collected, provided the agent or trustee has furnished the Director of Finance with the names and addresses of the others and the amounts paid to them.
- (6) That portion of the receipts of a general contractor which represent payments to sub-contractors, provided that such sub-contractors are **licensed** under this Chapter and provided the general contractor furnishes the Director of Finance with the names and addresses of the sub-contractors and the amounts paid each sub-contractor.
- (7) Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the **business** shall not be excluded.
- (8) As to a real estate agent or broker, the sales price of real estate sold for the account of others, except that portion which represents commission or other income to the agent or broker.
- (9) As to a retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuels, equal to the motor vehicle fuel **license** tax imposed by and previously paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State of California.
- (10) As to a retail gasoline dealer, the special motor fuel tax imposed by paragraph [4041](#) of Title [26](#) of the United States Code, if paid by the dealer or collected by him from the consumer or purchaser.

(11) As to trading stamp companies, the “gross receipts” shall be measured in terms of stamp sales to merchants.

(12) Receipts from the sale of real property, when such sale is merely incidental to carrying on a **business**.

(f) Sale. “Sale” means the transfer in any manner or by any means whatsoever the title to property for a consideration; the serving, supplying or furnishing of any property for a consideration; and a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price shall be likewise deemed a “sale”. The foregoing definition shall not be deemed to exclude any transaction which in effect results in a “sale” within the contemplation of law.

(g) Peddler. “Peddler” means any hawker, vendor or other person who goes from house to house, or place to place, or in or along the streets within the City, selling and making immediate delivery, or offering for sale and immediate delivery, any goods, wares, merchandise or anything of value, in possession of the peddler, to persons other than manufacturers, wholesalers, jobbers or retailers in such commodities.

(h) Solicitor. “Solicitor” means any agent or other person who travels from place to place, or house to house, and solicits or takes orders for or makes demonstrations of any goods, wares, merchandise or things or articles of value, or advertising, or for services to be performed in the future, or for subscriptions to periodicals, or tickets of admission to entertainments or memberships in any clubs.

(i) Merchant. “Merchant” means any person selling goods, wares and merchandise or services of any description within the City, either as a sole **business**, or in connection with some other **business**, and any person engaging in **business** within the City; except, however, peddlers, solicitors and all other persons whose **business** is specifically defined in or for whose **business** a separate and distinct **license** fee is provided and required under this Chapter.

(j) Professional Person. “Professional Person” means any accountant, chiropractor, dentist, engineer, lawyer, optometrist, osteopath, physician, surgeon, veterinarian or mortician who solicits, sells or offers any professional services in the City.

(k) Apartment House. “Apartment House” means any building or portion thereof which is designed, built, rented, leased, let or hired out to be occupied, or which is occupied as the home or residence of three (3) or more families living independently of each other and containing facilities for the cooking or preparation of meals.

(l) Branch Service Office. “Branch Service Office” means any **business**, person, division or department performing non-revenue producing services in connection with a **business** located outside the City, including internal service departments, and distribution centers for **business** located outside the City. (Ord. 221 § 1 Arts. 1 and 2, 1985)

### **Sec. 8-6.103 Unlawful Business.**

No **license** shall be issued pursuant to the provisions of this Chapter authorizing the conduct or continuance of any **business** which violates state or federal law. (Ord. 415 § 1, 2006)

**Sec. 8-6.104 Effect Upon Other Provisions of Code.**

Compliance with the provisions of this Chapter by any person, and the issuance of a **business license** shall in no way whatsoever affect any other provision of this Code, either by way of curing any existing violation of any other provision of this Code by the **licensee**, or by relieving him from complying with any and all other applicable provisions of this Code.

**Sec. 8-6.105 Compliance with City Ordinances.**

No person shall be entitled to a **business license** and the Director of Finance shall not issue a **business license** to any person unless and until said person shall have complied with all applicable City ordinances. (Ord. 221 § 1 Art. 3, 1985)

**Article 2. Business Licenses****Sec. 8-6.201 License Application.**

All applications for **business licenses** shall be made to the Director of Finance on forms furnished by the Director and shall state all facts necessary and proper to be known and stated for the issuance of such **license**, including the kind or character of the **business** or **business** enterprise, the location thereof, the full name and residence of the proposed **licensee**, the period of time such **business** or **business** enterprise is intended to be continued, or for which the proposed **license** is to be issued, and such other facts or information as the Director may require. If the **license** fee payable under this Chapter is to be determined by the amount of gross receipts, for new **businesses** and **business** enterprises not previously **licensed**, the application shall state an estimate of the amount of such gross receipts anticipated for the period for which the **license** is proposed to be issued. For established **businesses** and **businesses** previously **licensed**, the application shall state the amount of gross receipts for the last preceding **license** period. All applications for **business licenses** shall be signed by the applicant under penalty of perjury.

**Sec. 8-6.202 Issuance of License.**

On the basis of the information contained in the application provided for in Section 86.201 of this Chapter, the Director of Finance shall assess the amount of the **license** tax to be paid by such person for the privilege of doing **business** within the City under the provisions set forth in this Chapter for the period of time for which the **license** is issued, or, in the case of a new **business**, on a prorated basis for the period of time expiring on the June 30th next succeeding the date of the application for such first **license**, and, upon payment of such amount, the Director of Finance shall issue a **license** to such person, signed by the Director of Finance, in such form as he shall determine, but clearly setting forth the following information:

- (a) The name of the person to whom the **license** is issued;
- (b) The type of **business** for which it is issued;
- (c) The location of the place of **business**; and
- (d) The date of issuance and expiration date of the **license**.

**Sec. 8-6.203 Renewal of License.**

Every person doing **business** within the City who pays the **business license** tax on a quarterly, semi-annual or annual basis, shall, on or before the first day of June, September, December and March of each year if quarterly, on or before the first day of June and December if semi-annual and on or before the first day of June if annual, file an application for the renewal of his **license** with the Director of Finance in the same manner and signed under penalty of perjury and containing the same information as set forth in Section 86.201 of this Chapter. Upon receipt of such application, the Director of Finance shall assess the amount of tax to be paid and, upon receipt of such payment, shall issue a renewal **license** for the succeeding quarter commencing July 1, October 1, January 1, or April 1 as the case may be, for the succeeding half year commencing July 1 or January 1 as the case may be or for the succeeding year commencing July 1. The basis of the principal **business** conducted at such location as shown by the greater percentage of the gross receipts of each **business** in relation to the total gross receipts of all the **businesses**; provided, however, any person engaged in two (2) or more **businesses** at the same location may, at his option, obtain a **license** to do each of such **businesses** as a separate entity. (Ord. 221 § 1 Art. 6, 1985)

#### **Sec. 8-6.204 Statements Not Conclusive But Confidential.**

No statement shall be conclusive as to the matters set forth in any application filed under the provisions of this Chapter, and neither the filing thereof, the assessment or payment of any tax, nor the issuance of any **license** shall preclude the City from collecting by appropriate action such sum as is actually due and payable. Such statement, and each of the several items therein contained, shall be subject to audit and verification by the Director of Finance, or his duly authorized deputies, who are hereby authorized to examine, audit and inspect such books and records of any **licensee** or applicant for a **license** as may be necessary in the judgment of the Director of Finance to verify or ascertain the amount of **license** fee due.

All **licenses**, applicants for **licenses** and persons engaged in **business** in the City are hereby required to permit an examination of such books and records for the purpose aforesaid.

The information furnished or secured pursuant to the provisions and sections of this Chapter shall be confidential, and any unauthorized disclosure or use of such information by any officer or employee of the City shall constitute a misdemeanor, provided that nothing in this Section shall be construed to prevent:

- (a) The disclosure to or the examination of records and equipment by another City official, employee or agent for collection of taxes for the sole purpose of administering or enforcing any provisions of this Chapter or collecting taxes imposed hereunder;
- (b) The disclosure of the names and addresses of persons to whom **licenses** have been issued and the general type or nature of their **business**;
- (c) The disclosure by way of public meeting or otherwise of such information as may be necessary to the Council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of **license** with regard to a claim asserted against him by the City for **license** taxes or when acting upon any other matter;
- (d) The disclosure of general statistics regarding taxes collected or **business** done in the City. (Ord. 221 § 1 Art. 4, 1985).

**Sec. 8-6.205 Appeals.**

Any person aggrieved by any administrative action under any provision of this Chapter may appeal to the Council by filing a written petition therefor with the City Clerk, signed under oath by such person, setting forth his exact name and mailing address and the facts upon which his appeal is based. Such petition shall be filed within ten (10) days after the action appealed from.

The Council shall thereupon fix a time and place for hearing such appeal, and the City Clerk shall give notice to such person of the time and place of hearing by personal service or by depositing it in the United States mail addressed to such person at the address set forth in his petition.

At such hearing the Council shall consider only those matters set forth in such petition, and its decision thereon shall be final and conclusive except in those instances wherein the law specifically provides otherwise and, in such instances, such person shall first exhaust his remedy as set forth in this Chapter.

**Sec. 8-6.206 Extension of Time.**

For good cause shown, the Director of Finance shall have the power to extend the time for filing any required application for a period not exceeding thirty (30) days, and in such case to waive any penalty that would otherwise have accrued, and shall have the further power, with the consent of the Council, to compromise any claims as to the amount of **license** tax due.

**Sec. 8-6.207 License Not Transferable.**

No **license** issued under the provisions of this Chapter shall be transferable from one person to another, although the location of the **business** so **licensed** may be transferred from one place to another providing a report thereof is made to the Director of Finance.

**Sec. 8-6.208 Duplicate Licenses.**

A duplicate **license** may be issued by the Director of Finance to replace any **license** previously issued which has been lost or destroyed upon the **licensee** filing a statement of such fact and at the time of filing such statement by paying to the Director of Finance a duplicate **license** fee of Five and no/100th Dollars (\$5.00).

**Sec. 8-6.209 Posting and Keeping Licenses.**

All **licenses** shall be kept and posted in the following manner:

(a) Any **licensee** transacting and carrying on **business** at a fixed place of **business** in the City shall keep the **license** posted in a conspicuous place upon the premises where such **business** is carried on.

(b) Any **licensee** transacting and carrying on **business**, but not operating at a fixed place of **business** in the City, shall keep the **license** upon his person at all times while transacting and carrying on such **business**.

**Sec. 8-6.210 Branch Establishments.**

A separate **license** shall be obtained for each branch establishment or location of the **business** transacted and carried on, and each **license** shall authorize the **licensee** to transact and carry



on only the **business licensed** thereby at the location or in the manner designated in such **license**; provided, however, that warehouses and distributing plants used in connection with and incidental to a **business** located in the City of Hercules and **licensed** under the provisions of this Chapter shall not be deemed to be separate places of **business** or branch establishments. (Ord. 221 § 1 Art. 5, 1985)

### **Sec. 8-6.211 Joint Licenses.**

Except as provided in Section [8-6.210](#) of this Chapter, whenever any person is engaged in two (2) or more **businesses** at the same location, such person shall not be required to obtain a separate **license** for conducting each of such **businesses**. Except as provided in Section [8-6.501](#)(6) of this Chapter, the **license** tax to be paid shall be computed as though but one **business** was being conducted and upon

## **Article 3. Exemptions**

### **Sec. 8-6.301 Claims for Exemption.**

Any person claiming an exemption pursuant to the provisions of this Chapter shall file a verified statement with the Director of Finance stating the facts upon which such exemption is claimed. The Director of Finance, upon a proper showing contained in the verified statement, shall issue an exemption certificate to such person claiming exemption.

After giving notice and a reasonable opportunity for hearing to such person, the Director of Finance may revoke any exemption certificate granted upon information that such person is not entitled to the exemption as provided in this Chapter.

### **Sec. 8-6.302 Exemptions.**

The following shall be exempt from the **business license** tax imposed by this Chapter.

(a) Any person who is exempt by virtue of the Constitution or applicable statutes of the United States or the State of California.

(b) If the **business license** tax imposes an undue burden on interstate commerce. In any case when a **license** tax is believed by a **licensee** or applicant for a **license** to place an undue burden upon such commerce, such person may apply to the Director of Finance for an adjustment of the tax so that it shall not be discriminatory or unreasonable as to such commerce. Such application may be made before, at or within six (6) months after payment of the prescribed **license** tax. The applicant shall, by affidavit and supporting testimony, show his method of **business** and the gross volume or estimated gross volume of **business** and such other information as the Director of Finance may deem necessary in order to determine the extent, if any, of such undue burden on such commerce. The Director of Finance shall then conduct an investigation and make a full report thereof to the Council, which shall fix as the **license** tax for the applicant an amount which is reasonable and nondiscriminatory, or, if the **license** tax has been paid, shall order a refund of the amount over and above the **license** tax so fixed.

(c) Any person who is a minor under the age of eighteen (18) years and whose gross receipts do not exceed One Thousand Dollars (\$1,000) per year.

(d) Any **business**, occupation or activity which is conducted, managed or carried on wholly for the benefit of charitable purposes and from which profit is not derived, either directly or indirectly, by any person.

(e) The conduct of any entertainment, concert, exhibition or lecture on scientific, historical, literary or religious subjects when the receipts of any such entertainment, concert, exhibition or lecture are to be appropriated to any church or school or to any religious or benevolent purpose.

(f) The conduct of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, State, County or Municipal organization or association when the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any person; provided that any such organization or association shall not be exempt from complying with the provisions of this Code requiring a permit from the Council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation.

(g) Any association or organization whose sole financial support is from dues or voluntary contributions and from which profit is not derived, either directly or indirectly, by any person.

#### **Article 4. Business License Tax**

##### **Sec. 8-6.401 Business License Tax Imposed.**

A **business license** tax is hereby imposed upon every person doing **business** in the City, except as specifically excepted by the provisions of this Chapter, which **license** tax shall be due and payable in such amount determined and at such time as is set forth in this Chapter. Upon payment of the tax, the Director of Finance shall issue a **license** to the person applying therefor for the privilege of doing **business** within the City. It shall be unlawful for any person to do **business** within the City without having procured a **license** issued pursuant to the provisions of this Chapter, and doing **business** within the City without complying with any and all provisions of this Chapter shall constitute a separate violation of this Code for each and every day such **business** is done.

##### **Sec. 8-6.402 Payment of Business License Tax.**

**Business license** taxes shall be payable in advance at the office of the Director of Finance, or at such other place as is from time to time designated by resolution of the City Council and shall be paid as follows:

(a) Annually, the annual **business license** tax shall be due and payable on the first of January of each year. Any person liable to pay a **business license** tax, but who does **business** for only a portion of the year shall have the **license** prorated. If a report of gross sales or gross receipts is required, such sales or receipts shall be reported for the previous year, or in the case of a new **business** or one not previously **licensed**, the gross sales or gross receipts reasonably intended or expected for the ensuing year.

(b) Quarterly. The quarterly **business license** tax shall be due and payable on the first days of January, April, July and October of each year. Only those **businesses** that have a state



contractors **license** and are not located in the City of Hercules may pay their **business license** on a quarterly basis.

(c) Monthly. The monthly **business license** tax shall be due and payable on the first day of each month. Only those **businesses** covered under Section 8-6.501 shall be eligible for a monthly **license**.

(d) Weekly. The weekly **business license** tax shall be due and payable each Monday. Only those **businesses** covered under Section 8-6.501 shall be eligible for a weekly **license**.

(e) Daily. The daily **business license** tax shall be due and payable each day. Only those **businesses** covered under Section 8-6.501 shall be eligible for a daily **license**. (Ord. 424 § 1 (part), 2007; Ord. 418 § 1 (part), 2006)

### **Sec. 8-6.403 Delinquency Payments.**

All persons doing **business** in the City are responsible for obtaining a **business license** and are responsible for any back taxes and/or penalties resulting from a failure to submit a **license** application.

Any **business license** tax not paid when due shall be delinquent and shall be subject to a penalty as follows:

(a) Annual. For the annual **business license** tax the Director of Finance shall add and collect a penalty to twenty-five percent (25%) of the amount of the tax on the last day of each month that the tax remains unpaid after the due date to a maximum of one hundred percent (100%) of the tax as the penalty amount.

(b) Quarterly. For the quarterly **business license** tax the Director of Finance shall add and collect a penalty of twenty-five percent (25%) of the amount of the tax on the last day of each month that the tax remains unpaid after the due date to a maximum of one hundred percent (100%) of the tax as the penalty amount.

(c) Monthly. For the monthly **business license** tax the Director of Finance shall add and collect a penalty of twenty-five percent (25%) of the amount of the tax on the tenth (10th) day of the month and each tenth (10th) day thereafter that the tax remains unpaid after the due date to a maximum of one hundred percent (100%) of the tax as the penalty amount.

(d) Weekly. For the weekly **business license** tax the Director of Finance shall add and collect a penalty of twenty-five percent (25%) of the amount of the tax on the third day after the due date and on each third day thereafter that the tax remains unpaid after the due date to a maximum of one hundred percent (100%) of the tax as the penalty amount.

(e) Daily. For the daily **business license** tax the Director of Finance shall add and collect a penalty of twenty-five percent (25%) of the amount of the tax for each day that the tax remains unpaid after the due date to a maximum of one hundred percent (100%) of the amount as the penalty amount. (Ord. 418 § 1 (part), 2006; Ord. 221 § 1 Art. 7, 1985)

### **Sec. 8-6.404 Claims for Refund.**

In the absence of error in the determination of the amount of a **license** tax paid, there shall be no refund of any **license** tax, nor any part or portion thereof, under any circumstances. All claims for a refund of the **business license** tax shall be governed by Title 8, Chapter 9 of this Code. (Ord. 336 § 4, 1996)

## **Article 5. Business License Tax Rates**

### **Sec. 8-6.501 License Tax Rates.**

The amounts of rates of **business license** taxes for doing **business** in the City of Hercules shall be as follows:

(a) For public utilities, except those specifically exempted by State or Federal law from the imposition of a **business license** tax by a municipality upon the **business** of conducting a public utility, and except those operating under a revenue producing franchise issued by the City, the **business license** tax shall be based on gross receipts as set forth in the schedule in subsection (d) of this Section.

(b) For the following **business**, the **license** tax shall be computed based on all types of **business** conducted, with the specified tax rates being additive for each **business**:

- (1) Billiard and pool halls and card rooms, Twenty Dollars (\$20) per table per year, in addition to the gross receipts business license tax hereinafter specified;
- (2) Boxing and wrestling matches, One Hundred Dollars (\$100) per exhibition;
- (3) Carnivals, Five Hundred Dollars (\$500) per week;
- (4) Circuses, One Hundred Dollars (\$100) per day;
- (5) Coin operated amusement devices, Two Hundred Dollars (\$200) per quarter per device;
- (6) Dances at which admission is charged, Fifty Dollars (\$50) each;
- (7) Farmers market, Fifteen Dollars (\$15) per year;
- (8) Merry-go-rounds, Ten Dollars (\$10) per day;
- (9) Portable skating rinks, Four Hundred Dollars (\$400) each year;
- (10) Peddling or soliciting, Two Hundred Dollars (\$200) each year;
- (11) Professional persons, One Hundred Sixty Dollars (\$160) each year per person;
- (12) Selling bankrupt, depreciated or damaged stock of goods, when the same are represented as being sold for less than in the usual course of business, One Thousand Six Hundred Dollars (\$1,600) per year;
- (13) Traveling exhibitions such as telescopes, microscopes, lung testers, ball and knife or ring throwing or any similar exhibitions for which no other rate is fixed herein, One Hundred Dollars (\$100) per week;

(14) Traveling, advertising and sales promotional enterprises, whether operating directly or under sponsorship of a local organization, where any remuneration is received by such enterprise for its activity within the City, Four Hundred Dollars (\$400) per year;

(15) Traveling theatrical promoters or enterprises, whether operating directly or under sponsorship of a local organization for theatrical performances in the City, at which admission is charged Twenty Dollars (\$20) per day for the first three (3) days, Twelve Dollars (\$12) per day thereafter;

(16) Trucks using City streets; every truck using the City streets for the transportation or delivery of goods, wares and merchandise, except as area exempted from the payment of municipal license fees by State or Federal law, and except when such trucks are used in connection with businesses already paying a license fee under this Chapter, and except those who are under the highway carriers uniform business license tax pursuant to Paragraph [4306](#) of the Public Utilities Code, One Hundred Dollars (\$100) per year per truck;

(17) Vending machines, Forty Dollars (\$40) per year per machine;

(18) Branch services offices, Forty Dollars (\$40) plus Ten Dollars (\$10) per employee per year.

(c) All contractors and sub-contractors, including building, electrical, heating and ventilating, house moving, painting, plumbing, refrigeration, roofing, trucking and hauling, shall pay a quarterly business license tax based upon average monthly gross receipts at the following rates (see pages 139 through 140-2)

(d) Every person doing business within the City of Hercules, except those businesses otherwise provided for in subsections (a), (b), and (c) of this Section shall pay an annual business license tax, based upon average monthly gross receipts at the following rates: (see pages 139 through 140-2).

**Retail, Wholesale, Service, and Manufacturer—Based On Average Monthly Gross Receipts (Annual Fee)**

|                    |         |
|--------------------|---------|
| Zero to \$1,000    | \$40.00 |
| 1,000.01 to 1,500  | 50.00   |
| 1,500.01 to 2,000  | 60.00   |
| 2,000.01 to 3,000  | 80.00   |
| 3,000.01 to 4,000  | 100.00  |
| 4,000.01 to 5,000  | 120.00  |
| 5,000.01 to 6,000  | 140.00  |
| 6,000.01 to 8,000  | 160.00  |
| 8,000.01 to 10,000 | 180.00  |

|   |          |
|---|----------|
| 10,000.01 to 12,000   | 200.00   |
| 12,000.01 to 14,000   | 220.00   |
| 14,000.01 to 16,000   | 240.00   |
| 16,000.01 to 18,000   | 260.00   |
| 18,000.01 to 20,000   | 280.00   |
| 20,000.01 to 25,000   | 320.00   |
| 25,000.01 to 30,000   | 360.00   |
| 30,000.01 to 35,000   | 400.00   |
| 35,000.01 to 40,000   | 440.00   |
| 40,000.01 to 45,000   | 480.00   |
| 45,000.01 to 50,000   | 520.00   |
| 50,000.01 to 60,000   | 560.00   |
| 60,000.01 to 70,000   | 600.00   |
| 70,000.01 to 80,000   | 640.00   |
| 80,000.01 to 90,000   | 680.00   |
| 90,000.01 to 100,000  | 720.00   |
| 100,000.01 to 130,000   | 800.00   |
| 130,000.01 to 160,000   | 880.00   |
| 160,000.01 to 200,000   | 1,000.00 |
| 200,000.01 to 350,000   | 1,200.00 |
| 350,000.01 to 500,000   | 1,400.00 |
| 500,000.01 to 650,000   | 1,700.00 |
| 650,000.01 to 800,000   | 2,000.00 |
| 800,000.01 to 1,000,000   | 2,400.00 |
| 1,000,000.01 to 2,000,000 (Base Fee + \$1.00 per \$1,000 in excess of \$1,000,000 up to \$2,000,000)  | 2,400.00 |
| 2,000,000.01 to 4,000,000 (Base Fee + \$.80 per \$1,000 in excess of \$2,000,000 up to \$4,000,000)   | 3,400.00 |
| 4,000,000.01 to 7,000,000 (Base Fee + \$.60 per \$1,000 in excess of \$4,000,000 up to \$7,000,000)   | 5,000.00 |
| 7,000,000.01 to 10,000,000 (Base Fee + \$.40 per \$1,000 in excess of \$7,000,000 up to \$10,000,000) | 6,800.00 |
| Over 10,000,000 (Base Fee + \$.20 per \$1,000 in excess of \$10,000,000 with no cap)                  | 8,000.00 |

**Contractor and Subcontractor—Based On Average Monthly Gross Receipts  
(Quarterly Fee)**

|   |         |
|---|---------|
| Zero to \$4,000 (Average monthly gross receipts)<br>(Times 2, 3, or 4 if paying for 1/2, 3/4, or full year) | \$25.00 |
| 4,000.01 to 5,000   | 30.00   |
| 5,000.01 to 6,000   | 35.00   |
| 6,000.01 to 8,000   | 40.00   |
| 8,000.01 to 10,000  | 45.00   |
| 10,000.01 to 12,000   | 50.00   |
| 12,000.01 to 14,000   | 55.00   |
| 14,000.01 to 16,000   | 60.00   |
| 16,000.01 to 18,000   | 65.00   |
| 18,000.01 to 20,000   | 70.00   |
| 20,000.01 to 25,000   | 80.00   |
| 25,000.01 to 30,000   | 90.00   |
| 30,000.01 to 35,000   | 100.00  |
| 35,000.01 to 40,000   | 110.00  |
| 40,000.01 to 45,000   | 120.00  |
| 45,000.01 to 50,000   | 130.00  |
| 50,000.01 to 60,000   | 140.00  |
| 60,000.01 to 70,000   | 150.00  |
| 70,000.01 to 80,000   | 160.00  |
| 80,000.01 to 90,000   | 170.00  |
| 90,000.01 to 100,000  | 180.00  |
| 100,000.01 to 130,000   | 200.00  |
| 130,000.01 to 160,000   | 220.00  |
| 160,000.01 to 200,000   | 250.00  |
| 200,000.01 to 350,000   | 300.00  |
| 350,000.01 to 500,000   | 350.00  |
| 500,000.01 to 650,000   | 425.00  |
| 650,000.01 to 800,000   | 500.00  |
| 800,000.01 to 1,000,000   | 600.00  |
| 1,000,000.01 to 2,000,000 (Base Fee + \$.25 per \$1,000 in excess of \$1,000,000 up to \$2,000,000)         | 600.00  |

|   |          |
|---|----------|
| 2,000,000.01 to 4,000,000 (Base Fee + \$.20 per \$1,000 in excess of \$2,000,000 up to \$4,000,000)   | 850.00   |
| 4,000,000.01 to 7,000,000 (Base Fee + \$.15 per \$1,000 in excess of \$4,000,000 up to \$7,000,000)   | 1,250.00 |
| 7,000,000.01 to 10,000,000 (Base Fee + \$.10 per \$1,000 in excess of \$7,000,000 up to \$10,000,000) | 1,700.00 |
| Over 10,000,000 (Base Fee + \$.05 per \$1,000 in excess of \$10,000,000 with no cap)                  | 2,000.00 |

### Miscellaneous Business Fees

#### (Fees Based On Various Frequencies Or Units)

|  |          |
|--|----------|
| Billiard or Pool Halls and Card Rooms (Per year per table in addition to Gross Receipts Tax).  | \$20.00  |
| Boxing and wrestling matches (Per exhibition).   | 100.00   |
| Carnivals (Per week).  | 500.00   |
| Circuses (Per day).  | 100.00   |
| Coin operated amusement devices (Per year per device).   | 200.00   |
| Dances at which admission is charged (Each date).  | 50.00    |
| Farmers market (Per year).   | 15.00    |
| Merry-go-rounds (Per day).   | 10.00    |
| Portable skating rinks (Per quarter).  | 100.00   |
| Peddling or soliciting (Per quarter).  | 50.00    |
| Professional Persons, i.e., Accountant, Chiropractor, Dentist, Engineer, Lawyer, Optometrist, Osteopath, Physician, Surgeon, Veterinarian, Mortician, etc. (Per each professional per year).   | 160.00   |
| Selling bankrupt, depreciated or damaged stock of goods, when the same are presented as being sold for less than in the usual course of business (Per quarter).  | 400.00   |
| Traveling exhibitions e.g., telescopes, microscopes, lung testers, ball and knife or ring throwing or any similar exhibitions for which no other rate is fixed herein (Per week).  | 100.00   |
| Traveling, advertising and sales promotional enterprises, whether operating directly or under the sponsorship of a local organization, where any remuneration is received by such enterprise for its activity within the City (Per quarter). | \$100.00 |
| Traveling theatrical promoters or enterprises, whether operating directly or under sponsorship of a local organization for theatrical performances in the City, at which admission is charged. (Per day for first three days).               | 20.00    |



|   |        |
|---|--------|
| (Per day thereafter).   | 12.00  |
| Vending Machines (Per year per machine).  | 40.00  |
| Trucks using City streets for the transportation of goods, wares, and merchandise, except as are exempted from the payment of municipal license fees by state or federal law, and except when such trucks are used in connection with businesses already paying a license fee, under this Chapter, and except those who are under the Highway Carriers Uniform Business License Tax pursuant to Paragraph 4306 of the Public Utilities Code (Per year per truck). | 100.00 |

(Ord. 424 § 1 (part), 2007: Ord. 418 § 1 (part), 2006: Ord. 221 § 1 Art. 8, 1985)

### **Sec. 8-6.502 Rate Adjustment.**

All rates set forth in Section 8-6.501(b) of this Article shall be adjusted upward or downward, automatically, annually on July 1st by five percent (5%) for each five percent (5%) change in the State of California Department of Finance Price Factor for determining the City's annual appropriation limitation (the percentage change of the lesser of the previous March to March U.S. All Urban CPI, or California fourth quarter per capital personal income). (Ord. 221 § 1 Art. 9, 1985)

## **Article 6. Enforcement**

### **Sec. 8-6.601 Enforcement Authority and Responsibility.**

The Director of Finance is hereby directed to administer and enforce each and all of the provisions of this Chapter, and the Chief of Police shall render such assistance in the enforcement of the provisions of this Chapter as may from time to time be required by the Director of Finance or the Council.

The Director of Finance, in the exercise of the duties imposed upon him hereunder, and acting through his deputies, duly authorized assistants, or the Chief of Police, shall examine, or cause to be examined, the conduct of any or all businesses within the City to ascertain whether the provisions of this Chapter have been complied with.

The Director of Finance and each and all of his assistants and any police officer shall have the power and authority to enter, free of charge, and at any reasonable time, any place of business, the conduct of which is required to be licensed by this Chapter and demand an exhibition of its license certificate. Any person having such license certificate theretofore issued in his possession or under his control, who fails to exhibit the same on demand, shall be guilty of a misdemeanor and subject to the penalties provided for by the provisions of this Code. It shall be the duty of the Director of Finance and each of his assistants, with the advice of the City Attorney, to cause a complaint to be filed against any and all persons found to be violating any of the provisions of this Chapter.

### **Sec. 8-6.602 License Tax A Debt.**

The amount of any license tax and penalty imposed by the provisions of this Chapter shall be deemed a debt to the City. An action may be commenced in the name of the City in any Court of competent jurisdiction for the amount of any delinquent license tax and penalties.

**Sec. 8-6.603 Remedies Cumulative.**

All remedies prescribed shall be cumulative, and the use of one (1) or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Chapter.

**Sec. 8-6.604 Penalty for Violation or Misrepresentation.**

Any person violating any of the provisions of this Chapter or knowingly or intentionally misrepresenting to any officer or employee of the City any material fact in procuring the license provided for by this Chapter shall be deemed guilty of a misdemeanor.

Mobile Version