



# Santa Barbara Fee Schedule (9925)

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# General Fee Classification Details

THE CITY OF SANTA BARBARA IMPOSES AN ANNUAL TAX ON ALL BUSINESS ACTIVITIES CARRIED ON IN THE CITY. PAYMENT IS DUE ON OR BEFORE THE COMMENCEMENT OF BUSINESS. The amount of tax to be paid is based on classifications set in Santa Barbara Municipal Code, Chapter 5.04. There is no provision for a part-time business.

To determine your business tax fee, select the description below (A1 through E) that best describes your business.

A1 All stores and shops in the city, open to the public, except those listed in A2. Home based businesses (location not open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales, mail order sales and public dance. Use Section A, Column 1.

**Note:** This category does not apply to offices/professional services or any “consulting” business. Use Section C.

A2 ONLY the following: airplane, auto or boat sales and service; cafes, restaurants, delicatessen and food/grocery stores; lumber and building materials; and gasoline service stations (not auto repair). Use Section A, Column 2.

A3 Manufacturing, wholesaling, and processing facilities, located in the city. No retail sales. Use Section A, Column 3.

A4 Businesses located outside Santa Barbara city limits and coming into the city to deliver a product; tax is based on sales inside Santa Barbara city limits only. Use Section A, Column 4.

**Note:** Professional Service/Consultants/General Contractor operations based outside city limits, coming into the city – pay a flat tax of \$100.00, includes companies under contract with the City of Santa Barbara. See Section B or Section C of the Tax Fee Schedule.

A5 Wholesalers (from outside city limits). Delivery of merchandise to be resold by businesses in Santa Barbara. Tax is based on sales inside Santa Barbara only. Use Section A, Column 5.

B Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors' License Board, doing business in the city, whether the business address is inside or outside city limits. Use Section B.

C Professional Services. Administrative offices, attorneys, artists, consultants, designers, healing arts, certain specific businesses and businesses classified as professional in the U.S. Department of Labor, Dictionary of Occupational Titles. Also, providers of professional services from outside Santa Barbara, who are under contract to the city. Use Section C.

D Rental Properties. Owners of residential (Three or more dwelling units) or commercial (One commercial) properties producing rental income. Use Section D.

E Real Estate. Real estate developers and all individuals or corporations, licensed by the State of California, Department of Real Estate, who maintain an office within the city limits or who list or sell property within the city limits. Use Section D.

F Special categories with set rates. These business activities include fortunetellers; hospitals; junk dealers; pawnbrokers; telephone solicitors; trucking and hauling; and vehicles for hire. Applicants should use the table of contents to view the rates owed in the ordinance. The letter/number in the shaded box after the description refers to the section on the reverse side of this page to use to determine the amount due. Categories A1 through A5 use Gross Receipts Tax Table in Section A. (Gross Receipts is income from all sources, including payments for labor and merchandise; not to exclude expenses. Gross Receipts does not include sales of alcoholic beverages and sales tax.)

## Additional Business Assessments

STATE MANDATE AB 1379 – DISABILITY ACCESS requires cities to impose a \$4 state fee on all business tax certificates issued on or after Jan 1, 2018. The fees will be used to increase disability access and compliance with construction-related accessibility requirements and to develop education resources for businesses to facilitate compliance with federal and state disability laws. For more information: visit [www.santabarbaraca.gov/Business](http://www.santabarbaraca.gov/Business).

PARKING AND BUSINESS IMPROVEMENT AREA (PBIA) ASSESSMENT. If your business is located within the 53 square block PBIA, it is subject to a quarterly assessment. You will receive a separate invoice. The amount to be paid is based on the type of business and parking-related criteria.

## Ordinance Descriptions of Fees

Every person carrying on business within the City and not otherwise specifically taxed by other provisions of this chapter shall pay an annual tax based upon annual gross receipts at the following rates and in the following classifications:

### 5.04.390 Tax - Gross Receipts - Retail Sales and Miscellaneous – Classifications: Section A Column 1

All stores and shops in the city, open to the public, except those listed in Section A Column 2. Home based businesses (location not open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales, mail order sales and public dance. NOTE: This category does not apply to offices/professional services or any “consulting” business. Use SECTION C.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
230	00	Airline – (Non-Exempt/No set schedule with Airport <b>Note: Set schedule with airport must file under 229.00 Airline Exempt.</b>	Transportation services	Airline
363	00	Art Galleries <b>Note: Not assigned to home-based operations, use Artist 209.01 or Arts &amp; Crafts 209.02.</b>	Recreation/entertainment	Museum/art galleries
152	00	Auto Body Shop/Garage	Transportation services	Auto-detail/repair/services
83	02	Auto Detailing (Home-Based)	Transportation services	Auto-detail/repair/services
143	00	Auto/Truck Rent/Lease/Sales	Transportation sales	Auto-sales
150	00	Automotive Repair Shop/Garage	Transportation services	Auto-detail/repair/services
115	00	Barber Shops <b>Note: Revenue includes all space rental, services rendered, and product sales of location if hair stylists are not independent contractors (total income).</b>	General services	Beauty services
114	00	Beauty Services (Independent Contractor)	General services	Beauty services
116	00	Beauty Shop or Hair Salon <b>Note: Revenue includes all space rental, services rendered, and product sales of location if hair stylists are not independent contractors (total income).</b>	General services	Beauty services
38	00	Bed & Breakfast <b>Note: New applicants must confirm the location was previously a B&amp;B before the filing. If not, new applicants must consult with city zoning prior to applying for a business tax certificate in order to confirm zoning is approved. City zoning is located at 630 Garden St.</b>	Lodging	Bed & Breakfasts

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
350	00	Beer/Wine Bar	Recreation/entertainment	Bar
155	00	Car Wash	Transportation sales & services	Service station
312	00	Catering	Food products-sales	Food-mobile services
351	00	Cocktail Lounge	Recreation/entertainment	Bar
508	00	Dance Club <b>Note: Minimum fee is \$128.00; tax based on annual gross sales under A1 Required: Local permit &amp; background check.</b>  <b>DANCE PERMIT MUST BE RENEWED ANNUALLY WITH CITY OF SANTA BARBARA POLICE DEPARTMENT</b>	Food/dining/dancing	Public Dance
514	00	Health Clubs/Fitness Centers <b>Note: Yoga and Pilate Studios file under Schedule 199.00 Professional Services.</b>	Health & wellness sales & services	Fitness/health
36	00	Hotels with Transient Occupancy	Lodging	Hotels
567	02	Internet Sales	Business-to-business sales	Web/internet - sales
220	00	Landscape Gardener	General services	Landscape-gardener
110	00	Laundromat	General services	Misc. other
634	00	Manicurist/Pedicurist	General services	Beauty services
37	00	Motels with Transient Occupancy	Lodging	Motels
376	00	News racks <b>Note: Public Works Permit Required.</b>	Miscellaneous	Media
724	01	Parking Attendant Service	General services	Misc. Other
724	00	Parking Lots & Garages	B2B services	Misc. other
203	02	Pedicab/Rickshaw Owner	Transportation services	Vehicle for hire
214	00	Radio or TV Broadcasting	Miscellaneous	Media
300	00	Retail Sales	General sales	Department stores
35	00	Retirement/Rest/Nursing Home	Health & wellness services	Retirement
126	00	Sales (Home-Based)	General sales	Misc. Other
142	00	Services	General services	Misc. Other
142	02	Services (Home-Based)	General services	Mobile services

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
126	02	Sidewalk Vendor	Miscellaneous	Transient vendors
504	01	Special Category/Gross Sales <b>Note: This schedule is used for shared workspace operator subleasing to start-up companies.</b>	Miscellaneous	Misc. other
501	00	Theaters	Recreation/entertainment	Theaters
1010	00	Utility Services Providers	General services	Utility
37	01	Vacation Rental – Non Coastal	Lodging	Vacation rentals
37	02	Vacation Rental - Coastal	Lodging	Vacation rentals
307	00	Vending Machine Operator <b>Note: Requires local permit &amp; background check.</b>	General sales	Misc. other

**SECTION A COLUMN 1 GROSS RECEIPTS -ANNUAL TAX RATE**

Annual Gross Receipts in Thousands

Classification "A1"

\$0.00 - \$20,000.00	\$25.00
\$20,000.01 – \$25,000.00	\$31.00
\$25,000.01 – \$30,000.00	\$35.00
\$30,000.01 – \$35,000.00	\$37.00
\$35,000.01 – \$40,000.00	\$39.00
\$40,000.01 – \$45,000.00	\$41.00
\$45,000.01 - \$50,000.00	\$43.00
\$50,000.01 – \$60,000.00	\$45.00
\$60,000.01 – \$70,000.00	\$49.00
\$70,000.01 – \$80,000.00	\$53.00
\$80,000.01 – \$90,000.00	\$58.00
\$90,000.01 – \$100,000.00	\$64.00
\$100,000.01 – \$125,000.00	\$75.00
\$125,000.01 – \$150,000.00	\$91.00
\$150,000.01 – \$175,000.00	\$106.00
\$175,000.01 – \$200,000.00	\$120.00
\$200,000.01 – \$250,000.00	\$142.00
\$250,000.01 – \$300,000.00	\$168.00
\$300,000.01 – \$350,000.00	\$195.00
\$350,000.01 – \$400,000.00	\$221.00
\$400,000.01 – \$450,000.00	\$242.00
\$450,000.01- \$500,000.00	\$266.00
\$500,000.01 – \$600,000.00	\$292.00
\$600,000.01 – \$700,000.00	\$325.00
\$700,000.01 – \$800,000.00	\$360.00
\$800,000.01 – \$900,000.00	\$374.00
\$900,000.01 – \$1,000,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A1": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$800.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,250.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

**5.04.390 Tax - Gross Receipts – Arts & Crafts (Home-Based) Only:**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
209	02	Arts & Crafts (Home-Based)	General sales	Misc. Other

**SECTION A COLUMN 1 GROSS RECEIPTS - ANNUAL TAX RATE**

Annual Gross Receipts in Thousands	Classification "A1"
\$0.00 - \$5,000.00	\$0.00
\$5,000.01 - \$20,000.00	\$25.00
\$20,000.01 - \$25,000.00	\$31.00
\$25,000.01 - \$30,000.00	\$35.00
\$30,000.01 - \$35,000.00	\$37.00
\$35,000.01 - \$40,000.00	\$39.00
\$40,000.01 - \$45,000.00	\$41.00
\$45,000.01 - \$50,000.00	\$43.00
\$50,000.01 - \$60,000.00	\$45.00
\$60,000.01 - \$70,000.00	\$49.00
\$70,000.01 - \$80,000.00	\$53.00
\$80,000.01 - \$90,000.00	\$58.00
\$90,000.01 - \$100,000.00	\$64.00
\$100,000.01 - \$125,000.00	\$75.00
\$125,000.01 - \$150,000.00	\$91.00
\$150,000.01 - \$175,000.00	\$106.00
\$175,000.01 - \$200,000.00	\$120.00
\$200,000.01 - \$250,000.00	\$142.00
\$250,000.01 - \$300,000.00	\$168.00
\$300,000.01 - \$350,000.00	\$195.00
\$350,000.01 - \$400,000.00	\$221.00
\$400,000.01 - \$450,000.00	\$242.00
\$450,000.01 - \$500,000.00	\$266.00
\$500,000.01 - \$600,000.00	\$292.00
\$600,000.01 - \$700,000.00	\$325.00
\$700,000.01 - \$800,000.00	\$360.00
\$800,000.01 - \$900,000.00	\$374.00
\$900,000.01 - \$1,000,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A1": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$800.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,250.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

**5.04.390 Tax - Gross Receipts – Instructor Under Contract with City Recreation Department Only:**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
515	00	Recreation Programs – Instructor Under Contract with City Recreation Dept	General Services	Professional services

**SECTION A COLUMN 1 GROSS RECEIPTS - ANNUAL TAX RATE**

Annual Gross Receipts in Thousands	Classification "A1"
\$0.00 - \$1,200.00	\$5.00
\$1,200.01 - \$20,000.00	\$25.00
\$20,000.01 - \$25,000.00	\$31.00
\$25,000.01 - \$30,000.00	\$35.00
\$30,000.01 - \$35,000.00	\$37.00
\$35,000.01 - \$40,000.00	\$39.00
\$40,000.01 - \$45,000.00	\$41.00
\$45,000.01 - \$50,000.00	\$43.00
\$50,000.01 - \$60,000.00	\$45.00
\$60,000.01 - \$70,000.00	\$49.00
\$70,000.01 - \$80,000.00	\$53.00
\$80,000.01 - \$90,000.00	\$58.00
\$90,000.01 - \$100,000.00	\$64.00
\$100,000.01 - \$125,000.00	\$75.00
\$125,000.01 - \$150,000.00	\$91.00
\$150,000.01 - \$175,000.00	\$106.00
\$175,000.01 - \$200,000.00	\$120.00
\$200,000.01 - \$250,000.00	\$142.00
\$250,000.01 - \$300,000.00	\$168.00
\$300,000.01 - \$350,000.00	\$195.00
\$350,000.01 - \$400,000.00	\$221.00
\$400,000.01 - \$450,000.00	\$242.00
\$450,000.01 - \$500,000.00	\$266.00
\$500,000.01 - \$600,000.00	\$292.00
\$600,000.01 - \$700,000.00	\$325.00
\$700,000.01 - \$800,000.00	\$360.00
\$800,000.01 - \$900,000.00	\$374.00
\$900,000.01 - \$1,000,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A1": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$800.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,250.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

**5.04.390 Tax - Gross Receipts - Retail Sales and Miscellaneous – Classifications: Section A Column 2**

Only the following: auto or truck sales; cafes, restaurants, delicatessen, and food/grocery stores; and gasoline service stations (not auto repair).

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
321	00	Auto/Truck Sales New/Used	Transportation sales	Auto-sales - new/used
301	00	Building Materials	General sales	Misc. Other
360	00	Convenience store	General sales	Misc. Other
347	00	Food Places	Food products-sales	Restaurants
325	00	Gas Station	Transportation sales & services	Service station
315	00	Groceries	Food products-sales	Food/groceries/markets
325	01	Mini-Mart w/Gasoline	Transportation sales & services	Service station



SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
348	00	Restaurants w/ Alcohol Sales	Food products-sales	Restaurants
348	01	Restaurants/Café	Food products-sales	Restaurants

**SECTION A COLUMN 2 GROSS RECEIPTS - ANNUAL TAX RATE**

Annual Gross Receipts in Thousands	Classification "A2"
\$0 – \$20,000	\$25.00
\$20,000.01 – \$25,000.00	\$25.00
\$25,000.01 – \$30,000.00	\$25.00
\$30,000.01 – \$35,000.00	\$28.00
\$35,000.01 – \$40,000.00	\$30.00
\$40,000.01 – \$45,000.00	\$31.00
\$45,000.01 - \$50,000.00	\$32.00
\$50,000.01 – \$60,000.00	\$34.00
\$60,000.01 – \$70,000.00	\$37.00
\$70,000.01 – \$80,000.00	\$40.00
\$80,000.01 – \$90,000.00	\$44.00
\$90,000.01 – \$100,000.00	\$48.00
\$100,000.01 – \$125,000.00	\$57.00
\$125,000.01 – \$150,000.00	\$68.00
\$150,000.01 – \$175,000.00	\$80.00
\$175,000.01 – \$200,000.00	\$90.00
\$200,000.01 – \$250,000.00	\$107.00
\$250,000.01 – \$300,000.00	\$126.00
\$300,000.01 – \$350,000.00	\$146.00
\$350,000.01 – \$400,000.00	\$166.00
\$400,000.01 – \$450,000.00	\$182.00
\$450,000.01 – \$500,000.00	\$200.00
\$500,000.01 – \$600,000.00	\$219.00
\$600,000.01 – \$700,000.00	\$244.00
\$700,000.01 – \$800,000.00	\$270.00
\$800,000.01 – \$900,000.00	\$281.00
\$900,000.01 – \$1,000,000.00	\$300.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A2": \$300.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$700.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,150.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

**5.04.400 Tax - Gross Receipts - Manufacturing, Wholesaling and Processing: Section A Column 3**

Manufacturing, wholesale, and processing facilities, located in the city. No retail sales.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
499	00	Manufacturing/Wholesaling/Processing <b>Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00.</b>	General sales	Wholesale/ Manufacturing

**Section A Column 3 Gross Receipts Annual Tax Rate**

Annual Gross Receipts in Thousands	Classification "A3"
\$0 – \$20,000.00	\$25.00
\$20,000.01 – \$25,000.00	\$25.00
\$25,000.01 – \$30,000.00	\$25.00
\$30,000.01 – \$35,000.00	\$25.00
\$35,000.01 – \$40,000.00	\$25.00
\$40,000.01 – \$45,000.00	\$25.00
\$45,000.01 - \$50,000.00	\$25.00
\$50,000.01 – \$60,000.00	\$27.00
\$60,000.01 – \$70,000.00	\$29.00
\$70,000.01 – \$80,000.00	\$32.00
\$80,000.01 – \$90,000.00	\$35.00
\$90,000.01 – \$100,000.00	\$38.00
\$100,000.01 – \$125,000.00	\$45.00
\$125,000.01 – \$150,000.00	\$55.00
\$150,000.01 – \$175,000.00	\$64.00
\$175,000.01 – \$200,000.00	\$72.00
\$200,000.01 – \$250,000.00	\$85.00
\$250,000.01 – \$300,000.00	\$101.00
\$300,000.01 – \$350,000.00	\$117.00
\$350,000.01 – \$400,000.00	\$133.00
\$400,000.01 – \$450,000.00	\$145.00
\$450,000.01 – \$500,000.00	\$160.00
\$500,000.01 – \$600,000.00	\$175.00
\$600,000.01 – \$700,000.00	\$195.00
\$700,000.01 – \$800,000.00	\$216.00
\$800,000.01 – \$900,000.00	\$224.00
\$900,000.01 – \$1,000,000.00	\$240.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A3": \$240.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$640.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,090.00 plus \$10.00 per

**5.04.400 Based Outside City Limits and Coming Into The City To Deliver a Product/Service: Section A Column 4**

**Businesses located outside Santa Barbara city limits and coming into the city to deliver a product; tax is based on sales inside Santa Barbara city limits only. Use Section A, Column 4.**

NOTE: Professional Service/Consultants/General Contractor operations based outside city limits, coming into the city – pay a flat tax of \$100.00, includes companies under contract with the City of Santa Barbara. See Section B or Section C of the Tax Fee Schedule.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
220	01	Landscape Gardener (Outside City Limits)	General services	Landscape-Gardener
83	03	Auto Detailing (Outside City Limits)	Transportation services	Auto-Detail/Repair/Services
450	01	Sales/Services (Home-Based from Outside City Limits)	General sales & services	Misc. Other
1012	00	Special Events (Outside City Limits Only)	Miscellaneous	Misc. Other

**Section A Column 4 Gross Receipts Annual Tax Rate**

Annual Gross Receipts in Thousands	Classification "A4"
\$0 – 20,000.00	\$30.00
\$20,000.01 – \$25,000.00	\$30.00
\$25,000.01 – \$30,000.00	\$35.00
\$30,000.01 – \$35,000.00	\$37.00
\$35,000.01 – \$40,000.00	\$39.00
\$40,000.01 – \$45,000.00	\$41.00
\$45,000.01 - \$50,000.00	\$43.00
\$50,000.01 – \$60,000.00	\$45.00
\$60,000.01 – \$70,000.00	\$49.00
\$70,000.01 – \$80,000.00	\$53.00
\$80,000.01 – \$90,000.00	\$58.00
\$90,000.01 – \$100,000.00	\$64.00
\$100,000.01 – \$125,000.00	\$75.00
\$125,000.01 – \$150,000.00	\$91.00
\$150,000.01 – \$175,000.00	\$106.00
\$175,000.01 – \$200,000.00	\$120.00
\$200,000.01 – \$250,000.00	\$142.00
\$250,000.01 – \$300,000.00	\$168.00
\$300,000.01 – \$350,000.00	\$195.00
\$350,000.01 – \$400,000.00	\$221.00
\$400,000.01 – \$450,000.00	\$242.00
\$450,000.01 – \$500,000.00	\$266.00
\$500,000.01 – \$600,000.00	\$292.00
\$600,000.01 – \$700,000.00	\$325.00
\$700,000.01 – \$800,000.00	\$360.00
\$800,000.01 – \$900,000.00	\$374.00
\$900,000.01 – \$1,000,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A4": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$800.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,250.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

**5.04.400 Wholesalers From Outside City Limits – Delivery Of Merchandise To Be Resold In Santa Barbara: Section A Column 5**

Wholesalers (from outside city limits). Delivery of merchandise to be resold by businesses in Santa Barbara. Tax is based on sales inside Santa Barbara only.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
498	00	Manufacturing/Wholesaling/Processing (Outside City Limits)	General sales	Wholesale/manufacturing

**Section A Column 5 Gross Receipts Annual Tax Rate**

Annual Gross Receipts in Thousands	Classification "A5"
\$0 – \$20,000.00	\$30.00
\$20,000.01 – \$25,000.00	\$30.00
\$25,000.01 – \$30,000.00	\$30.00
\$30,000.01 – \$35,000.00	\$30.00
\$35,000.01 – \$40,000.00	\$30.00
\$40,000.01 – \$45,000.00	\$30.00

\$45,000.01 - \$50,000.00	\$30.00
\$50,000.01 - \$60,000.00	\$30.00
\$60,000.01 - \$70,000.00	\$30.00
\$70,000.01 - \$80,000.00	\$32.00
\$80,000.01 - \$90,000.00	\$35.00
\$90,000.01 - \$100,000.00	\$38.00
\$100,000.01 - \$125,000.00	\$45.00
\$125,000.01 - \$150,000.00	\$55.00
\$150,000.01 - \$175,000.00	\$64.00
\$175,000.01 - \$200,000.00	\$72.00
\$200,000.01 - \$250,000.00	\$85.00
\$250,000.01 - \$300,000.00	\$101.00
\$300,000.01 - \$350,000.00	\$117.00
\$350,000.01 - \$400,000.00	\$133.00
\$400,000.01 - \$450,000.00	\$145.00
\$450,000.01 - \$500,000.00	\$160.00
\$500,000.01 - \$600,000.00	\$175.00
\$600,000.01 - \$700,000.00	\$195.00
\$700,000.01 - \$800,000.00	\$216.00
\$800,000.01 - \$900,000.00	\$224.00
\$900,000.01 - \$1,000,000.00	\$240.00

The annual tax on annual gross receipts in excess of \$1,000,000.01 shall be as follows:

Classification "A5": \$240.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00; \$640.00 plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.01 and \$6,000,000.00 gross receipts or fraction thereof, \$1,090.00 plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.01 gross receipts or fraction thereof.

#### 5.04.410 Tax – Contractors: Section B

Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors' License Board, doing business in the city, whether the business address is inside or outside city limits.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
394	01	Alarm/Security Systems <b>Note: Use Schedule 401.00 for those with State License.</b>	Contractors (\$80 - Not A, B, C)	B2B Services	Security
401	00	Building Contractor General	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
416	00	Building Moving / Demolition Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
405	00	Cabinet, Millwork and Finish Carpentry Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
434	00	Ceramic and Mosaic Tile Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
406	00	Concrete Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Concrete Contractor

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
407	00	Drywall Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
411	00	Earthwork & Paving Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Earthworks
408	00	Electrical Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Electrical Contractor
403	00	Engineering Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
414	00	Flooring & Floor Coverings Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
418	00	Landscaping Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Landscape contractor
439	00	Limited Specialty /Sub Contractor (Not Listed)	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
423	00	Parking & Highway Improvement Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Earth works
424	00	Pipeline Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Sewer & sanitation
443	00	Plumbing Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Plumbing contractor
428	00	Roofing Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
429	00	Sanitation System Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Sewer & sanitation
433	00	Swimming Pool Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Concrete contractor
445	00	Warm-Air Heating, Ventilating and Air-Conditioning Contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor

### Section B Contractors Rates

Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors' License Board, doing business in the city, whether the business address is inside or outside city limits.

These rates apply to all building trades contractors working in the city: State Classes: A & B, C-12, C-21, C-32, AND C-42 PAY \$100

A: [GENERAL ENGINEERING CONTRACTOR](#)

B: [GENERAL BUILDING CONTRACTOR](#)

C-12: [EARTHWORK AND PAVING CONTRACTOR](#)

C-21: [BUILDING MOVING/DEMOLITION CONTRACTOR](#)

C-32: [PARKING AND HIGHWAY IMPROVEMENT CONTRACTOR](#)

C-42: [SANITATION SYSTEM CONTRACTOR](#)

For all other State Classes: pay \$80.00

Every person carrying on the business of electrical, plumbing, painting, specialty, or any other contractor not specifically mentioned in the preceding paragraph of this section, shall pay an annual tax of \$80.00. (Ord. 2930 §23, 1963)

C: [SPECIALTY CONTRACTOR](#)

**5.04.415 Posting of Names and Business Tax Numbers - Contractors.**

Every person carrying on a business generally or specifically mentioned in Section [5.04.410](#), shall post in a conspicuous, easily visible location on any site where he or she is carrying on said business, his or her name and business tax number, and the names and business tax numbers of any and all subcontractors who perform any of the work at said site. (Ord. 3605, 1973)

**5.04.420 Tax - Businesses and Professions Enumerated: Section C Professional**

And every person conducting or carrying on the business of treating, curing, administering to, or giving treatments to the sick, wounded, or infirm for the purpose of bringing about their recovery, by any method or pursuant to any belief, doctrine, or system other than those herein specifically named and charging a fee or compensation therefor.

And any other profession or semi-profession not otherwise classified in this chapter. For purposes of determining whether a position is professional or semi-professional, the Tax and Permit Inspector shall use and be guided by the then-current edition of the Dictionary of Occupational Titles issued by the U.S. Department of Labor, Employment and Training Administration. A copy of said dictionary is on file with the Tax and Permit Inspector and the Office of Citizen Services. (Ord. 4269, 1984; Ord. 3951, 1978; Ord. 3861, 1976; Ord. 3522, 1972; Ord. 2930, 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
149	00	Administrative Office	B2B services	Administrative office
209	01	Artist Professional	General services	Misc. Other
198	00	Consultant	B2B services	Consultants (bus)
198	01	Consultant (Outside City Limits)	B2B services	Consultants (bus)
117	00	Funeral Parlor	General services	Misc. Other
119	00	Massage Establishment <b>Note: Requires local permit &amp; background check. Refer to City Hall, 735 Anacapa St.</b>	Health & wellness services	Massage establishment/ school/technician
120	00	Massage Technician (City Permit) <b>Note: Requires local permit &amp; background check. Refer to City Hall, 735 Anacapa St.</b>	Health & wellness services	Massage establishment /school/technician
120	01	Massage Technician (State Licensed) <b>Note: Holds California Massage Therapy Council (CMTC) State License; If massage therapist does not hold state license notify applicant of city permit and background check requirement; direct</b>	Health & wellness services	Massage establishment /school/technician

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
		<b>to City Hall 735 Anacapa St.</b>		
174	00	Medical Center	Health & wellness services	Health practitioner/office
172	00	Medical Labs	Health & wellness services	Labs
170	00	Physician's Office	Health & wellness services	Doctors/office
199	00	Professional Services	General services	Professional services
999	01	Professional Services (Clerical/Non-Professional Employee)	General services	Professional services
199	01	Professional Services (Outside City Limits)	General services	Professional services
999	00	Professional Services (Semi-Professional)	General services	Professional services
131	00	Property Management	Real estate	Prop management
960	00	Stock & Bond Brokers	General services	Financial services
178	00	Veterinary Services	General services	Animal-vet & services

### Section C Professional Tax Rate

Every person conducting or carrying on any business, profession, or occupation herein enumerated, shall pay an annual tax based upon each professional member and the average number of employees computed as follows:

- A. The first person practicing his or her profession, or semi-profession, \$100.00 per year.
- B. For each additional professional or semi-professional, other than as a salaried employee, \$100.00 per year (i.e., partners, officers, paid on commission)
- C. For each additional professional or semi-professional, as a salaried employee, \$40.00 per year (i.e., supervisors, managers, technical staff)
- D. For each employee in addition to the above, \$20.00 per year (i.e., clerical, receptionist)

**5.04.425 Residential and Commercial Rentals: Section D Rental Properties**

Rental Properties. Owners of residential or commercial properties producing rental income. Use Section D.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
2	00	Dwelling Units – 3 or More Residential Rental Units	Commercial Properties	Commercial Rentals
22	00	Commercial Rentals	Real estate	Rental income
32	00	Residential & Commercial Rental Combination	Real estate	Residential & commercial props

**Section D Rental Properties Tax Rate**

A. Every person carrying on the business of operating an apartment house, a court, multi-unit residential, a permanent recreational vehicle or mobile home park (as defined in Titles 28 and 30 of this code), two-unit or single-unit residential, which business controls a total of three or more rental units, shall pay an annual fee based upon the total gross receipts as follows:

Annual Tax - \$15.00 minimum plus \$1.00 per \$1,000 gross receipts or fraction thereof over \$10,000.

B. For purposes of this section, the rental unit shall mean a residential that is offered for rent, lease, or charge and shall include, but not be limited to, the following or like situations: a single-unit, two-unit, or multi-unit residential, mobile home park space or permanent recreational vehicle space. (Ord. 5798, 2017; Ord. 4269, 1984; Ord. 3951, 1978)

C. Real Estate. Real estate developers and all individuals or corporations, licensed by the State of California, Department of Real Estate, who maintain an office within the city limits or who list or sell the property within the city limits. Use Section D.

Every person carrying on the business of renting, leasing, or subletting one or more commercial rentals shall pay an annual fee based on the total gross receipts as follows:

Annual Tax - \$15.00 minimum plus \$1.00 per \$1,000 gross receipts or fraction thereof over \$10,000. (Ord. 3951, 1978)

**5.04.430 Tax - Real Estate Brokers and Agents.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
430	A0	Real Estate Agent (Independent Contractor)	Real estate	Agents
430	B0	Real Estate Broker/Office	Real estate	Brokers
430	C0	Real Estate Broker Clerical	Real estate	Brokers

A. Every person conducting or carrying on business as an independent real estate salesperson or agent and having a business office in the City shall pay an annual tax of \$40.00. – **USE SCHEDULE 430.A0**

B. Every person conducting or carrying on business as a real estate broker and who is licensed as such by the State of California and having a business office in the City shall pay an annual tax of \$100.00. – **USE SCHEDULE 430.B0**



C. Every person conducting or carrying on business as a real estate broker and having a business office in the City shall pay a tax of \$20.00 for each employee in such business other than those employed as, and licensed by the State as, real estate salesmen or agents. (Ord. 3951, 1978; Ord. 3861, 1976; Ord. 3402, 1970; Ord. 2930, 1963) – **USE SCHEDULE 430.C0**

**5.04.435 Tax - Real Estate Brokers, Salespersons, and Agents Not Having a Business Office in the City.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
435	00	Real Estate (Outside City Limits)	Real estate	Out of town

Each person conducting or carrying on business as an agent, salesperson or real estate broker who is licensed as such by the State of California and who does not have a business office within the City shall pay an annual tax at the rate of \$10.00 per real estate transaction affecting property within the City during the year up to a maximum of \$40.00 per salesperson or agent and \$100.00 per broker. (Ord. 3951, 1978)

**5.04.440 Tax - Real Estate Developer.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
440	00	Real Estate Developer	Real Estate	Real Estate

A. Every person carrying on the business of real estate developer shall pay an annual tax measured by the established and indicated building values on building permits issued by the City, if any, according to the following schedule:

Building Permit Value - Yearly Total	Annual Tax
\$0 (no permits issued) to \$250,000.00	\$100.00
\$250,000.00 up to \$500,000.00	\$150.00
\$500,000.00 and above	\$200.00

B. A person carrying on the business of real estate developer as defined in Section [5.04.010](#) shall be deemed to be carrying on such business in the City if:

1. Offices are maintained in the City for the regular and substantially continuous conduct of the affairs of the business; or
2. Building permits are issued by the City to someone acting for such person for the construction of a building or buildings in the regular course of the business.

C. The following activities of a person whose business is classified and taxed under this section shall be deemed to be incidents and parts of such business, and shall not be separately classified and taxed, so long as and to the extent that such activities are confined exclusively to the real property, as improved, acquired in the course of such business. **Note: Developer offices in Santa Barbara, not pulling developer building permits issued by Santa Barbara, are classified under one of these categories or administrative office:**

1. Property management;
2. Contractor;
3. Engineering;
4. Architectural engineering;
5. Real estate agency or brokerage; and
6. Financing (not including purchase financing for sales from developer to buyer).

D. Notwithstanding any other provision of this section, the classification and taxing as real estate developer of any person shall not preclude additional classification and taxing under other sections of this chapter where:

1. Improved real property is acquired and held to produce rental income for a period longer than one year; or
2. Real property is acquired and improved and measured from the date of approval upon final inspection by the Building Division, such improved real property is held to produce rental income for a period longer than one year.

E. If 50% or more of the ownership interest of a business otherwise subject to classification and tax under this section is owned by a person classified and taxed under this section, then such business shall not be separately taxed but shall be included as a part of the business of the person classified and taxed under this section. (Ord. 2975 §1, 1964; Ord. 2930 §25.1, 1963)

**5.04.460 Tax - Flat Amount - Businesses Enumerated: Section F Special Categories**

Every person carrying on the businesses herein enumerated shall pay an annual tax as follows:

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
211	01	Airport Shuttle Services	\$100.00 per year	General services	Misc. Other
460	C0	Fortune Tellers <b>Required: New Businesses require local permit &amp; background check.</b>	\$240 per year	General services	Misc. Other
512	00	Golf Course	\$120 per year	Recreation/entertainment	Golf course
105	00	Hospitals	\$250 per year	Health & wellness	Hospital
364	00	Pawnbrokers <b>Note: All new pawnbrokers require local permit &amp; background check. Must renew local permit with City of Santa Barbara Police Department.</b>	\$240 per year	General services - \$240/year	Misc. Other
146	00	Security Services <b>Note: If providing private patrol services, applicants must apply directly with City Hall to obtain required permit number.</b>	\$100.00 each	B2B Services	Security

(Ord. 4407, 1986; Ord. 3861, 1976; Ord. 3229, 1967; Ord. 2930, 1963)

**5.04.480 Tax - Trucking - Hauling.**

**NOTE: THE FOLLOWING SCHEDULES WITH \*\* ARE NOT AVAILABLE FOR ONLINE FILING. PERSONS APPLYING UNDER THESE SCHEDULES MUST SUBMIT PAPER APPLICATION.**

A. Every person carrying on the business of operating any truck, tractor, or another vehicle for the transportation of property for hire or compensation, and who in the course of that business uses the public streets and highways of this City for the purpose of such business, shall pay an annual tax measured as follows:

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
**206	00	Towing service - not more than 2 axles-weight less than 10,000 lbs	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
**206	07	Towing service - not more than 2 axles-weight 10,000 lbs or over	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
**212	00	Truck/hauling-not more than 2 axles-weight less than 10,000 lbs	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
**212	01	Truck/hauling-not more than 2 axles-weight 10,000 lbs or over	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
**206	08	Towing service - 3 or more axles-weight less than 10,000 lbs	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
**206	09	Towing service - 3 or more axles-weight 10,000 lbs or over	24 cents (\$0.24) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
**480	00	Truck/hauling-3 or more axles-weight less than 10,000 lbs	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
**480	01	Truck/hauling-3 or more axles-weight 10,000 lbs or over	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
**916	00	Rubbish/trash hauling	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul

B. In determining the weights and types of equipment upon which the tax under this section is required to be measured, the weight prescribed by the Motor [Vehicle Code](#) of the State of California shall apply and the applicant for the such tax shall present the certificate of registration from that Department for reference.

C. Every vehicle upon which the tax under this section is required to be measured shall have conspicuously displayed thereon the tax sticker furnished by the Tax and Permit Inspector.

D. Any person required to pay the annual tax imposed by this section, when making any statement, other than a corrected statement, set out in Sections [5.04.210](#) through [5.04.240](#), may estimate the number of and the unladen weights of any vehicles to be used as specified in subsection A of this section. Such estimate may be based upon any reasonable method of calculation and any finally determined overpayments or underpayments shall be paid in, credited, or returned, in the manner provided in Sections [5.04.230](#) to [5.04.240](#).

E. No tax hereunder shall be required for the operation of any vehicle for any day or fraction thereof when such vehicle is operated exclusively between points within this City and points without this State.

F. No tax hereunder shall be required for the operation of any motor vehicle or equipment along the streets of this City if such operation is merely occasional and incidental to a business conducted elsewhere; provided, however, that no operation shall be deemed merely occasional if trips or hauls are made, beginning or ending at points within this City upon an average of more than once a week in any quarter, and a business shall be deemed to be conducted within this City if an office or agency is maintained here or if transportation business is solicited here.

G. The provisions of this section are not to be construed as imposing a tax upon vehicles, but as a method of classification of business. (Ord. 3861, 1976; Ord. 2930, 1963)

**5.04.490 Tax - Transporting Persons for Hire.**

Calculate at \$55 per vehicle.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
203	00	Taxicab Company <b>Note: Additional Permit Requirement at Santa Barbara Police Department.</b>	Transportation services	Vehicle for hire
490	00	Transporting Persons for Hire	Transportation services	Vehicle for hire

**5.04.500 Tax - Bowling Alleys and Poolrooms.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
509	00	Pool or Billiard Hall	Recreation/entertainment	Misc. Other

Every person carrying on the business of a public bowling alley, pool, or billiard room, shall pay an annual tax per table or alley of \$10.00. (Ord. 3861, 1976; Ord. 2930, 1963)

**5.04.530 Tax - Peddlers of Nursery Products, Food, Meat and Produce.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
311	00	Catering Trucks – Tax is Per Truck	Fee is calculated at \$60.00 per vehicle	Food products-services	Food-catering trucks

Every person engaged in the business of a peddler of flowers, plants, ferns, nursery stock, or meat, game eggs, ice cream, candy, peanuts, popcorn, chewing gum, non-alcoholic drinks, tamales, beans, sandwiches, nuts, or poultry, fish, fruit, vegetables, bread, crackers, cake, pies, or other foodstuffs intended for human consumption, or magazines, newspapers or periodicals, by means of any wagon or other vehicle, shall pay a tax of \$60.00 per year for each vehicle; by means of any basket, tray or other container carried by hand, \$10.00 per year. (Ord. 2930 §33(b), 1963)

**5.04.660 Tax - Sellers of Home-grown Products.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
660	00	Homegrown Produce Seller	General sales	Florist/nursery

Every farmer, poultry man or horticulturist, carrying on the business of selling at wholesale or retail produce grown or raised wholly by him or herself or his or her immediate family in Santa Barbara County, shall pay an annual tax of five dollars. This provision shall not apply to nurseries or other commercial establishments which buy produce for resale as well as selling their own products. (Ord. 2930 §41, 1963)

**5.04.670 Exemptions - Constitution or Statutes of the United States or of the State of California.**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
998	00	Tax-Exempt	Exempt	Exempt

Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the State of California from the payment to municipal corporations of such taxes herein prescribed. (Ord. 2930 §42(a), 1963)

A. The provisions of this chapter shall not be deemed or construed to require the payment of a tax to conduct, manage or carry on any business, occupation or activity, from any institution or organization which is conducted, managed or carried on wholly for the benefit of charitable purposes or from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; nor shall any tax be required for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects within the City whenever 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; nor shall any tax be required for the conducting of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, State, County or municipal organization or association, whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such association or organization was formed, and from which profit is not derived, either directly or indirectly, by an individual, firm or corporation; provided, however, that nothing in this section contained shall be deemed to exempt any such institution or organization from complying with the provisions of this chapter, or other ordinances of this City requiring a permit from the City Council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation.

B. The payment of necessary expenses incurred for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious, or moral subjects shall not be deemed to be profit derived by any individual, firm or corporation for the purposes of this section. (Ord. 2930 §42(b), 1963)

**5.04.700 Claim for Exemption.**

Any person claiming an exemption pursuant to this chapter shall file a verified statement with the Tax and Permit Inspector, stating the facts upon which the exemption is claimed. (Ord. 2930 §42(c), 1963)

**5.04.710 Exemption - Issuance of Receipt.**

The Tax and Permit Inspector shall, upon a proper showing contained in the verified statement, issue a receipt to such person claiming exemption under Section [5.04.690](#) without payment to the City of the tax required by this chapter. (Ord. 2930 §42(d), 1963)

**5.04.720 Exemption - Revocation.**

The Tax and Permit Inspector may revoke any receipt granted pursuant to the provisions of Sections [5.04.680](#) - [5.04.710](#) upon information that the individual or entity is not entitled to the exemption as provided herein. (Ord. 2930 §42(e), 1963)

**5.04.740 Minors 16 Years and Under - Exemption.**

Every natural person of the age of 16 years or under, whose annual gross receipts from any and all businesses are \$500.00 or less, shall not be required to pay a business tax under the provisions of this chapter. (Ord. 2930 §44, 1963)

**5.04.750 Disabled Veterans - Exemption.**

Any veteran, who is unable to obtain a livelihood by manual labor due to physical disability, may, at the discretion of the Tax and Permit Inspector, pay a tax to hawk or peddle any goods, wares or merchandise without payment of any tax, by applying to the Tax and Permit Inspector and producing a certificate from a local physician showing the applicant to be physically disabled, evidence of being a legal voter of the State of California, and a copy of an honorable discharge. (Ord. 2930 §45, 1963)

**5.04.760 Disabled Persons - Exemption.**

Any person who is unable to obtain a livelihood by manual labor due to a physical disability, may, at the discretion of the Tax and Permit Inspector, obtain a receipt under the provisions of this chapter, without payment of any tax, by applying to the Tax and Permit Inspector and producing a certificate from a local physician showing the applicant to be physically disabled. (Ord. 2930 §46, 1963)

**Miscellaneous Other Schedules - Exempt**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
229	00	Airline - Exempt	Miscellaneous	Exempt
103	00	Financial Institutions	Miscellaneous	Exempt
675	01	Storage Only - Exempt	Miscellaneous – exempt but business tax certificate application and renewal are required	Exempt
998	00	Tax-Exempt	Miscellaneous	Exempt

**Miscellaneous Other Schedules**

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND TAX FEES	MAJOR CATEGORY	SUB-CATEGORY
731	00	Professional Services Contract w/ City	\$100 per year	Miscellaneous	Misc. Other
1011	00	Cell Site Antenna – Report # of Antennas	\$25 per cell antenna <b>Note:</b> each cell tower requires a separate business tax certificate.	Miscellaneous - \$25/per cell antenna	Media
207	00	Tobacco Permit <b>Anyone selling tobacco products must pay \$30.00 permit fee – Permits are issued by the City of Santa Barbara</b>	\$30.00 per year	Food products-sales	Tobacco

# CANNABIS BUSINESS OPERATIONS

## 9.44.070 Maximum Number and Type of Authorized Commercial Cannabis Businesses Permitted.

The number of each type of commercial cannabis business that shall be permitted to operate in the City shall be established by resolution of the City Council.

BUSINESS TYPE	NAME	TAX TABLE REFERENCE
300.CC	Commercial Cannabis	Retail – 5.04.390 Tax
300.DD	Commercial Cannabis Delivery	Retail – 5.04.390 Tax
300.MD	Cannabis Medical Dispensary	Retail - 5.04.390 Tax
300.MF	Commercial Cannabis Manufacturing	Manufacturing – 5.04.400 Tax

**Note: All NEW Business tax certificate applicants require city approval.**

This section is only intended to create a maximum number of commercial cannabis businesses that may be issued permits to operate in the City under each category. Noting in this chapter creates a mandate that the City must issue any or all of the commercial cannabis business permits if it is determined that it is in the best interest of the City to not issue the maximum number, or any number of permits, or if the applicants do not meet the standards which are established in the application requirements or further amendments to the application process.

Each year following the initial award of permits, if any, or at any time in the City Council's discretion, the City Council may reassess the number of commercial cannabis business permits which are authorized for issuance. The City Council, in its discretion, may determine by resolution that the number of commercial permits should stay the same, be reduced or be expanded. (Ord. 5813, 2017)

The City only allows TWO Medical Cannabis Dispensaries and THREE recreational cannabis dispensaries for a total of FIVE.

All applicants must email:  
[planningcounter@santabarbaraca.gov](mailto:planningcounter@santabarbaraca.gov)