

BUSINESS TAX FEE SCHEDULE - INSIDE CITY LIMITS

This document is to be used in conjunction with the business tax rates tables.

<u>SCHEDULE CODE</u>	<u>BUSINESS CATEGORY DESCRIPTION</u>	<u>SIC</u>	<u>NAICS</u>	<u>GROSS RECEIPTS OR UNIT COUNT</u>	<u>TAX RATE</u>
149-00	Administrative Office	8741	561110	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
229-00	Airline (Exempt)	4512	481111	Exempt	Exempt
230-00	Airline (Non-Exempt/No Set Schedule W/Airport)	4512	481111	Gross Receipts	Column 1
211-01	Airport Shuttle Services	4111	485999	Unit Count - Max 1 Unit	Professional \$100
394-01	Alarm/Security Systems	7382	561621	Subcontractor \$80	Subcontractor \$80
363-00	Art Galleries	5999	459920	Gross Receipts	Column 1
209-01	Artist Professional	8999	711510	Unit Count - Max 1 Unit	Professional \$100
209-02	Arts & Crafts (Home-Based)	5999	459920	Gross Receipts	Column 1
152-00	Auto Body Shop/Garage	7532	811121	Gross Receipts	Column 1
83-02	Auto Detailing (Home-Based)	7542	811192	Gross Receipts	Column 1
143-00	Auto/Truck Rent/Lease/Sales	7514	532111	Gross Receipts	Column 2
321-00	Auto/Truck Sales New/Used	5511	441110	Gross Receipts	Column 2
150-00	Automotive Repair Shop/Garage	7538	811111	Gross Receipts	Column 1
115-00	Barber Shops	7241	812111	Gross Receipts	Column 1
114-00	Beauty Services (Independent Contractor)	7231	812112	Gross Receipts	Column 1
116-00	Beauty Shop Or Hair Salon	7231	812112	Gross Receipts	Column 1
38-00	Bed & Breakfast	7011	721191	Gross Receipts	Column 1
350-00	Beer/Wine Bar	5813	722410	Gross Receipts	Column 1
401-00	Building Contractor General	1521	236115	Unit Count - Max 1 Unit	Contractor \$100
301-00	Building Materials	5211	444190	Gross Receipts	Column 2
416-00	Building Moving/Demolition Contractor	1795	238910	Unit Count - Max 1 Unit	Contractor \$100
405-00	Cabinet, Millwork And Finish Carpentry Contractor	1751	238350	Unit Count - Max 1 Unit	Subcontractor \$80
155-00	Car Wash	7542	811192	Gross Receipts	Column 1
312-00	Catering	5812	722320	Gross Receipts	Column 1
311-00	Catering Trucks	5963	722330	Unit Count - Max 1 Unit	Special Rate - \$60 per Truck
1011-00	Cell Site Antenna	4812	517112	Unit Count	Special Rate - \$25 per Antenna
434-00	Ceramic And Mosaic Tile Contractor	1743	238340	Unit Count - Max 1 Unit	Subcontractor \$80
351-00	Cocktail Lounge	5813	722410	Gross Receipts	Column 1
300-MD	Cannabis Medical Dispensary	5999	459999	Gross Receipts	Column 1
300-CC	Commercial Cannabis	5999	459999	Gross Receipts	Column 1
300-DD	Commercial Cannabis Delivery	5999	459999	Gross Receipts	Column 1
300-MF	Commercial Cannabis Manufacturing	5999	459999	Gross Receipts	Column 3
22-00	Commercial Rental	6513	531110	Rental Properties - Gross Rents	Rental Properties - Gross Rents
406-00	Concrete Contractor	1771	238110	Unit Count - Max 1 Unit	Subcontractor \$80
198-00	Consultant	8742	541614	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
360-00	Convenience Store	5411	445131	Gross Receipts	Column 2
508-00	Dance Club	5813	722410	Gross Receipts	Column 1
407-00	Drywall Contractor	1742	238310	Unit Count - Max 1 Unit	Subcontractor \$80
2-00	Dwelling Units (3 Or More Rental Units)	6514	531110	Rental Properties - Gross Rents	Rental Properties - Gross Rents
411-00	Earthwork & Paving Contractor	1499	212390	Unit Count - Max 1 Unit	Contractor \$100
408-00	Electrical Contractor	1731	238210	Unit Count - Max 1 Unit	Subcontractor \$80
403-00	Engineering Contractor	8711	541330	Unit Count - Max 1 Unit	Contractor \$100
103-00	Financial Institutions	6021	522110	Exempt	Exempt
414-00	Flooring & Floor Coverings	1752	238330	Unit Count - Max 1 Unit	Subcontractor \$80
347-00	Food Places	5812	722511	Gross Receipts	Column 2
460-C0	Fortune Tellers	7299	812990	Unit Count - Max 1 Unit	Special Rate - \$240 annually
117-00	Funeral Parlor	7261	812210	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
325-00	Gas Station	5541	457110	Gross Receipts	Column 2
512-00	Golf Course	7992	713910	Unit Count - Max 1 Unit	Special Rate - \$120 annually
315-00	Groceries	5141	424410	Gross Receipts	Column 2
514-00	Health Clubs/Fitness Centers	7991	713940	Gross Receipts	Column 1
660-00	Homegrown Produce Seller	5148	424480	Unit Count - Max 1 Unit	Special Rate - \$5 annually
105-00	Hospitals	8062	622110	Unit Count - Max 1 Unit	Special Rate - \$250 annually
36-00	Hotels With Transient Occupancy	7011	721110	Gross Receipts	Column 1
567-02	Internet Sales	5963	455219	Gross Receipts	Column 1
220-00	Landscape Gardener	0783	561730	Gross Receipts	Column 1

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<u>SCHEDULE CODE</u>	<u>BUSINESS CATEGORY DESCRIPTION</u>	<u>SIC</u>	<u>NAICS</u>	<u>GROSS RECEIPTS OR UNIT COUNT</u>	<u>TAX RATE</u>
418-00	Landscaping Contractor	0781	541320	Unit Count - Max 1 Unit	Subcontractor \$80
110-00	Laundromat	7215	812310	Gross Receipts	Column 1
439-00	Limited Specialty/ Subcontractor (Not Listed)	1799	238990	Unit Count - Max 1 Unit	Subcontractor \$80
634-00	Manicurist/Pedicurist	7231	812113	Gross Receipts	Column 1
119-00	Massage Establishment	7299	812199	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
120-00	Massage Technician (City Permit)	7299	812199	Unit Count - Max 1 Unit	Professional \$100
120-01	Massage Technician (State Licensed)	7299	812199	Unit Count - Max 1 Unit	Professional \$100
174-00	Medical Center	8011	621111	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
172-00	Medical Labs	8071	621511	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
325-01	Mini-Mart W/Gasoline	5541	447110	Gross Receipts	Column 2
37-00	Motels With Transient Occupancy	7011	721110	Gross Receipts	Column 1
376-00	News Racks	5994	459210	Gross Receipts	Column 1
423-00	Parking & Highway Improvement Contractor	1611	237310	Unit Count - Max 1 Unit	Contractor \$100
724-01	Parking Attendant Service	7299	812930	Gross Receipts	Column 1
724-00	Parking Lots & Garages	7521	812930	Gross Receipts	Column 1
364-00	Pawnbrokers	5932	522299	Unit Count - Max 1 Unit	Special Rate - \$240 annually
203-03	Pedicab/Rickshaw Operator	4789	487110	Gross Receipts	Column 1
203-02	Pedicab/Rickshaw Owner	4789	487110	Gross Receipts	Column 1
170-00	Physician'S Office	8011	621111	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
424-00	Pipeline Contractor	1711	238220	Unit Count - Max 1 Unit	Contractor \$100
443-00	Plumbing Contractor	1711	238220	Unit Count - Max 1 Unit	Subcontractor \$80
509-00	Pool Or Billiard Hall	7999	713990	Special Rate - \$10 per Table	Special Rate - \$10 per Table
199-00	Professional Services	7389	541990	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
999-01	Professional Svcs (Clerical/Non-Professional Employee)	7389	541990	Unit Count - Non Professional Employees	Professional - \$20
999-00	Professional Services (Semi-Professional)	7389	541990	Unit Count - Semi Professional Employees	Professional - \$40
131-00	Property Management	6531	531311	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
214-00	Radio Or Tv Broadcasting	4832	516110	Gross Receipts	Column 1
430-A0	Real Estate Agent (Independent Contractor)	6531	531210	Real Estate \$40	Real Estate \$40
430-B0	Real Estate Broker/Office	6531	531210	Real Estate \$100	Real Estate \$100
430-C0	Real Estate Clerical (Employee)	6531	531210	Real Estate \$20	Real Estate \$20
440-00	Real Estate Developer	6552	237210	Gross Receipts	Building Permit Value - Yearly Total; \$0 (No Permits Issued) - \$250K = \$100 tax; \$250K - \$500K = \$150 tax; \$500K And Above = \$200 tax
515-00	Recreation Programs - Instructor Under Contract W/City Recreation Dept	9512	924120	Gross Receipts	Column 1
32-00	Residential & Commercial Rental Combination	6514	531110	Rental Properties - Gross Rents	Rental Properties - Gross Rents
348-00	Restaurants W/Alcohol Sales	5812	722511	Gross Receipts	Column 2
348-01	Restaurants/Café	5812	722513	Gross Receipts	Column 2
300-00	Retail Sales	5399	455219	Gross Receipts	Column 1
35-00	Retirement/Rest/Nursing Home	8059	623110	Gross Receipts	Column 1
428-00	Roofing Contractor	1761	238160	Unit Count - Max 1 Unit	Subcontractor \$80
126-00	Sales (Home-Based)	5963	455219	Gross Receipts	Column 1
429-00	Sanitation System	1629	237110	Unit Count - Max 1 Unit	Contractor \$100
356-00	Secondhand Dealer	5932	459510	Unit Count - Max 1 Unit	Special Rate - \$240 annually
146-00	Security Services	7381	561612	Unit Count - Max 1 Unit	Special Rate - \$100 annually
142-00	Services	7299	812199	Gross Receipts	Column 1
142-02	Services (Home-Based)	7299	812199	Gross Receipts	Column 1
126-02	Sidewalk Vendor	5963	454390	Gross Receipts	Column 1
504-01	Special Category/Gross Receipts	5999	459999	Gross Receipts	Column 1
1012-00	Special Event Vendor - Outside City Limits Only	5999	459999	Gross Receipts	Column 4
960-00	Stock & Bond Brokers	6211	523999	Unit Count	Professional \$100/\$40/\$20
675-01	Storage Only	6798	531130	Rental Properties - Exempt	Exempt
433-00	Swimming Pool Contractor	1799	236220	Unit Count - Max 1 Unit	Subcontractor \$80
998-00	Tax-Exempt	9990	990000	Exempt	Exempt
203-00	Taxicab Company	4121	485310	Unit Count	Special Rate - \$55 per Vehicle
501-00	Theaters	7922	711110	Gross Receipts	Column 1

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207-00	Tobacco Permit	5993	453991	Unit Count - Max 1 Unit	\$30.00 Permit Fee
206-09	Towing Service - 3 Or More Axles-Weight 10,000 Lbs Or Over	7549	488410	Unit Count	24 Cents (\$0.24) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-08	Towing Service - 3 Or More Axles-Weight Less Than 10,000 Lbs	7549	488410	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-07	Towing Service - Not More Than 2 Axles- Weight 10,000 Lbs Or Over	7549	488410	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-00	Towing Service - Not More Than 2 Axles- Weight Less Than 10,000 Lbs	7549	488410	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
490-00	Transporting Persons For Hire	4111	485999	Unit Count	\$55/Vehicle
480-01	Truck/Hauling-3 Or More Axles-Weight 10,000 Lbs Or Over	4213	484122	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
480-00	Truck/Hauling-3 Or More Axles-Weight Less Than 10,000 Lbs	4213	484122	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
212-01	Truck/Hauling-Not More Than 2 Axles- Weight 10,000 Lbs Or Over	4213	484122	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
212-00	Truck/Hauling-Not More Than 2 Axles- Weight Less Than 10,000 Lbs	4213	484122	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
1010-00	Utility Services Providers	4813	517111	Gross Receipts	Column 4
37-02	Vacation Rental - Coastal	6519	531190	Gross Receipts	Column 1
37-01	Vacation Rental - Non-Coastal	6519	531190	Gross Receipts	Column 1
307-00	Vending Machine Operator	5962	445132	Gross Receipts	Column 1
178-00	Veterinary Services	742	541940	Unit Count - List Number of Employees (See Schedules 999-00 and 999-01)	Professional \$100/\$40/\$20
445-00	Warm-Air Heating, Ventilating And Air-Conditioning Contractor	1711	238220	Unit Count - Max 1 Unit	Subcontractor \$80
499-00	Manufacturing/Wholesaling/Processing	3999	339999	Gross Receipts	Column 3

BUSINESS TAX FEE SCHEDULE - OUTSIDE CITY LIMITS

This document is to be used in conjunction with the business tax rates tables.

<u>SCHEDULE CODE</u>	<u>BUSINESS CATEGORY DESCRIPTION</u>	<u>SIC</u>	<u>NAICS</u>	<u>GROSS RECEIPTS OR UNIT COUNT</u>	<u>TAX RATE</u>
211-00	Airport Shuttle Services	4111	485999	Unit Count - Max 1 Unit	Professional \$100
394-01	Alarm/Security Systems	7382	561621	Unit Count - Max 1 Unit	Subcontractor \$80
209-01	Artist Professional	8999	711510	Unit Count - Max 1 Unit	Professional \$100
83-03	Auto Detailing (Outside City Limits)	7542	811192	Gross Receipts	Column 4
401-00	Building Contractor General	1521	236115	Unit Count - Max 1 Unit	Contractor \$100
405-00	Cabinet, Millwork And Finish Carpentry Contractor	1751	238350	Unit Count - Max 1 Unit	Subcontractor \$80
311-00	Catering Trucks	5963	722330	Unit Count - Max 1 Unit	Special Rate - \$60 per Truck
1011-00	Cell Site Antenna	4812	517112	Unit Count	Special Rate - \$25 per Antenna
434-00	Ceramic And Mosaic Tile Contractor	1743	238340	Unit Count - Max 1 Unit	Subcontractor \$80
406-00	Concrete Contractor	1771	238110	Unit Count - Max 1 Unit	Subcontractor \$80
198-01	Consultant (Outside City Limits)	8742	541614	Unit Count - Max 1 Unit	Professional \$100
407-00	Drywall Contractor	1742	238310	Unit Count - Max 1 Unit	Subcontractor \$80
411-00	Earthwork & Paving Contractor	1499	212390	Unit Count - Max 1 Unit	Contractor \$100
408-00	Electrical Contractor	1731	238210	Unit Count - Max 1 Unit	Subcontractor \$80
403-00	Engineering Contractor	8711	541330	Unit Count - Max 1 Unit	Contractor \$100
414-00	Flooring & Floor Coverings	1752	238330	Unit Count - Max 1 Unit	Subcontractor \$80
220-01	Landscape Gardener (Outside City Limits)	0783	561730	Gross Receipts	Column 4
418-00	Landscaping Contractor	0781	541320	Unit Count - Max 1 Unit	Subcontractor \$80
439-00	Limited Specialty/ Subcontractor (Not Listed)	1799	238990	Unit Count - Max 1 Unit	Subcontractor \$80
120-00	Massage Technician (City Permit)	7299	812199	Unit Count - Max 1 Unit	Professional \$100
120-01	Massage Technician (State Licensed)	7299	812199	Unit Count - Max 1 Unit	Professional \$100
423-00	Parking & Highway Improvement Contractor	1611	237310	Unit Count - Max 1 Unit	Contractor \$100
203-03	Pedicab/Rickshaw Operator	4789	487110	Gross Receipts	Column 1
203-02	Pedicab/Rickshaw Owner	4789	487110	Gross Receipts	Column 1
424-00	Pipeline Contractor	1711	238220	Unit Count - Max 1 Unit	Contractor \$100
443-00	Plumbing Contractor	1711	238220	Unit Count - Max 1 Unit	Subcontractor \$80
199-01	Professional Services (Outside City Limits)	7389	541990	Unit Count - Max 1 Unit	Professional \$100
731-00	Professional Services Contract W/City	7389	541990	Unit Count - Max 1 Unit	Professional \$100
430-A0	Real Estate Agent (Independent Contractor)	6531	531210	Unit Count - Max 1 Unit	Real Estate \$40
435-00	Real Estate (Out Of Town)	6531	531210	Unit Count - Number of Transactions	Special Rate - \$10 per transaction
515-00	Recreation Programs - Instructor Under Contract W/City Recreation Dept	9512	924120	Gross Receipts	Column 1
428-00	Roofing Contractor	1761	238160	Unit Count - Max 1 Unit	Subcontractor \$80
450-01	Sales/Services (Home-Based From Outside City Limits)	5963	454390	Gross Receipts	Column 4
429-00	Sanitation System	1629	237110	Unit Count - Max 1 Unit	Contractor \$100
146-00	Security Services	7382	561621	Unit Count - Max 1 Unit	Special Rate - \$100 annually
126-02	Sidewalk Vendor	5963	454390	Gross Receipts	Column 1
1012-00	Special Event Vendor	5963	454390	Gross Receipts	Column 4
433-00	Swimming Pool Contractor	1799	236220	Unit Count - Max 1 Unit	Subcontractor \$80
998-00	Tax-Exempt	9990	990000	Exempt	Exempt
203-00	Taxicab Company	4121	485310	Unit Count - List Number of Vehicles	Special Rate - \$55 per Vehicle
206-09	Towing Service - 3 Or More Axles-Weight 10,000 Lbs Or Over	7549	488410	Unit Count	24 Cents (\$0.24) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-08	Towing Service - 3 Or More Axles-Weight Less Than 10,000 Lbs	7549	488410	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-07	Towing Service - Not More Than 2 Axles- Weight 10,000 Lbs Or Over	7549	488410	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
206-00	Towing Service - Not More Than 2 Axles- Weight Less Than 10,000 Lbs	7549	488410	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
490-00	Transporting Persons For Hire	4111	485999	Unit Count - List Number of Vehicles	\$55/Vehicle
480-01	Truck/Hauling-3 Or More Axles-Weight 10,000 Lbs Or Over	4213	484122	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
480-00	Truck/Hauling-3 Or More Axles-Weight Less Than 10,000 Lbs	4213	484122	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
212-01	Truck/Hauling-Not More Than 2 Axles- Weight 10,000 Lbs Or Over	4213	484122	Unit Count	20 Cents (\$0.20) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
212-00	Truck/Hauling-Not More Than 2 Axles- Weight Less Than 10,000 Lbs	4213	484122	Unit Count	16 Cents (\$0.16) For Each Day Or Fraction Thereof Such Vehicle Is Used (Minimum Fee \$20)
1010-00	Utility Services Providers	4813	517111	Gross Receipts	Column 4
307-00	Vending Machine Operator	5962	445132	Gross Receipts	Column 1
445-00	Warm-Air Heating, Ventilating And Air-Conditioning Contractor	1711	238220	Unit Count - Max 1 Unit	Subcontractor \$80
498-00	Manufacturing/Wholesaling/Processing (Outside City Limits)	3999	339999	Gross Receipts	Gross Receipts Column 5

**CITY OF SANTA BARBARA
BUSINESS TAX RATES**

This document is to be used in conjunction with the business tax fee schedule.

Gross Receipts

Gross receipts include all revenue collected from an entity before expenses are subtracted. Gross receipts do not include sales tax or sale of alcoholic beverages.

This table is to be used for businesses that report gross receipts to determine the annual tax amount.

Your first tax period payment should be based on your estimated first year's gross receipts.

Select the gross receipts range in the left column within which your estimate falls. The number to the right in the designated columns is the tax amount to pay. *(Example: Your estimated first year gross is \$185,000. Your business is a café. Use column 2. The tax amount due is \$90.)*

If Annual Gross Receipts (in dollars) are in one of the following ranges:	column				
	1	2	3	4	5
	Your tax is one of the following, in dollars:				
0 - 20,000	25	25	25	30	30
20,001 - 25,000	31	25	25	30	30
25,001 - 30,000	35	25	25	35	30
30,001 - 35,000	37	28	25	37	30
35,001 - 40,000	39	30	25	39	30
40,001 - 45,000	41	31	25	41	30
45,001 - 50,000	43	32	25	43	30
50,001 - 60,000	45	34	27	45	30
60,001 - 70,000	49	37	29	49	30
70,001 - 80,000	53	40	32	53	32
80,001 - 90,000	58	44	35	58	35
90,001 - 100,000	64	48	38	64	38
100,001 - 125,000	75	57	45	75	45
125,001 - 150,000	91	68	55	91	55
150,001 - 175,000	106	80	64	106	64
175,001 - 200,000	120	90	72	120	72
200,001 - 250,000	142	107	85	142	85
250,001 - 300,000	168	126	101	168	101
300,001 - 350,000	195	146	117	195	117
350,001 - 400,000	221	166	133	221	133
400,001 - 450,000	242	182	145	242	145
450,001 - 500,000	266	200	160	266	160
500,001 - 600,000	292	219	175	292	175
600,001 - 700,000	325	244	195	325	195
700,001 - 800,000	360	270	216	360	216
800,001 - 900,000	374	281	224	374	224
900,001 - 1,000,000	400	300	240	400	240
Over 1,000,000	400+	300+	240+	400+	240+
+ \$20 per 100,000 over one million (round up to next \$20 increment on fractions over 100,000)					
Over 3,000,000	800+	700+	640+	800+	640+
+ \$15 per 100,000 over three million (round up to next \$15 increment on fractions over 100,000)					
Over 6,000,000	1,250+	1,150+	1,090+	1,250+	1,090+
+ \$10 per 100,000 over six million (round up to next \$10 increment on fractions over 100,000)					

Trucking & Hauling

Every person carrying on the business of operating any truck, tractor or other 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. **The minimum tax due is \$20 annually.**

For any vehicle having not more than two axles, according to the following schedule:
 < 10,000 lbs. 16 cents (\$0.16) for each day such vehicle is used
 > 10,000 lbs. 20 cents (\$0.20) for each day such vehicle is used

For any vehicle having three or more axles or for any trailer, semi-trailer, pole or pipe dolly, or other dolly according to the following schedule:
 < 10,000 lbs. 20 cents (\$0.20) for each day such vehicle is used
 > 10,000 lbs. 24 cents (\$0.24) for each day such vehicle is used

Contractors

These rates apply to all building trades contractors working in the city.

State Classes: A and B, C-12, C-21, C-32, C-34 and C-42 **pay \$100.00** annually. *(Examples: Engineering, General Building, Earthwork & Paving, Building Moving/Demolition, Parking & Highway Improvement, Pipeline/Sewer & Sanitation Systems)*

All other classes: **pay \$80** annually.

Professionals

These rates apply to all professional businesses with a business presence in the city. A business presence includes but is not limited to: having a physical location in the city; working from a home address in the city; holding a contract with the city; or advertising business within city limits. Professional businesses are listed in the Business Tax Fee Schedule. Professionals based outside the city but performing a service in/for the city do not report or pay for employees.

Pay \$100 minimum for the business entity or first person. Add \$100 for each additional professional, partner, or paid commission basis.

Pay \$40 for each semi-professional or salaried employee.

Pay \$20 for each non-professional or clerical employee.

Rental Properties (Gross Rents)

The tax amount is \$15.00 for the first \$10,000 annual gross rent estimate, and \$1.00 for each additional \$1,000 or fraction thereof. Property owners with reported gross receipts of \$0 pay the minimum of \$15.

Calculate using the following formula:
 ((Gross rents - 10,000) / 1,000) + 15

Real Estate - Brokers & Sales Agents

Pay \$100 for each broker of a real estate management company or brokerage.

Pay \$40 for each sales agent. Independent sales agents may maintain their own business accounts.

Pay \$20 for each non-professional or clerical employee for a brokerage.

Pay \$10 per transaction involving property in the city if the broker's or sales agent's business office is located outside the city.

Real Estate - Developer

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:

Pay \$100 if building values fall between \$0 (no permit issued) - \$250,000

Pay \$150 if building values fall between \$250,000 - \$500,000

Pay \$200 if building values are \$500,000 or above

Special Categories

These businesses require special permits or registration. Approval is required prior to beginning business operations. See the City of Santa Barbara Website for permit applications. Rates below are assessed for business tax only. Additional permit fees may apply.

- Dances, Dance Halls, Café Entertainment - *Gross Receipts Column 1*
- Dating and Escort Services - *Gross Receipts Column 1*
- Firearms Sales - *Gross Receipts Column 1*
- Fortunetellers - *Special Rate \$240*
- Massage Establishments - *Professionals \$100*
- Massage Technicians - *Professionals \$100*
- Paratransit Service (Taxi, Limousine, etc.) - *Special Rate \$55 per vehicle*
- Coin-operated machines (vending or amusement) - *Gross Receipts Column 1*
- Pawnbrokers - *Gross Receipts Column 1*
- Pool and Billiard Rooms - *Special Rate \$10 per table*
- Secondhand or Junk Dealers - *Special Rate \$240*
- Towing Service - *Special Rate, see tax fee schedule*
- Uniformed Security/Private Patrol Operators - *Professionals \$100*

All rates listed exclude the California State Disability Access Fee (CASP fee). The complete tax payment should include the \$4 state fee upon submission.