



## City of Brisbane, CA Business License Tax Frequently Asked Questions

Questions?  
Contact Avenu toll free at (866) 240-3665 or  
by emailing [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)

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#### **Who needs to apply for a Business License?**

Any person transacting or carrying on any business within the city limits of Brisbane are required to obtain a City of Brisbane Business License. It is unlawful for a person to operate any business in the city without first having procured a license from the city.

#### **When should an application be submitted?**

An application must be submitted prior to the commencement of any business activity within the city limits. Upon approval of the application and payment of the prescribed tax, a business license will be issued.

#### **Where can I obtain a Business License application?**

The City of Brisbane has partnered with Avenu for the administration of their Business Licenses. For information regarding the City of Brisbane business licenses, please contact Avenu at:

Avenu Insights & Analytics  
Taxpayer Support (866) 240-3665  
Fax: (855) 219-4338  
Email: [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)  
Website: [www.avenuinsights.com](http://www.avenuinsights.com)  
Online filing: <https://Brisbane.BizlicenseOnline.com>

#### **Who is Avenu Insights & Analytics?**

Avenu is a private company that has been contracted by the City of Brisbane, CA to administer their business licenses.

#### **How are fees calculated?**

Business license fees are based on the type of business. Please refer to Brisbane Business License Tax Fee Schedule and Tax Calculation Tables for details on the Business Classifications and how to calculate the Business License Tax and Tax Calculation Basis.

#### **Additional Fees:**

- All new businesses physically located within the city limits of Brisbane are required to pay a fire inspection fee and have their commercial space inspected by the Fire Inspector.
- Any person who is required to receive a clearance and investigative report from the police department, including fingerprinting and/or investigation, will pay a fee of twenty dollars (\$20) for this service.



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- Prior to the operation of a catering or ice cream vending vehicle in the city, a permit must be obtained from the Brisbane police department approving hours of operation, routes, limitation of noise level and other matters determined by the chief of police, which may affect the health, safety or peace of the citizens of Brisbane. Additional charges may apply. See section 5.20.140 – Catering and ice cream vending trucks for details.
- All new businesses must receive City Approval before a license can be issued.

### **Can I file for an Exemption?**

Applicants may file an exemption from business license tax by filing a new business application stating the facts upon which exemption is claimed. If the City deems the organization exempt, a business license will be issued. See Chapter 5.12 of the Municipal Code for details.

### **When do I renew my license?**

Business licenses are valid January 1<sup>st</sup> through December 31<sup>st</sup>. Renewal forms and the related business license tax is due by January 31<sup>st</sup> each year. Avenu mails courtesy renewal notices; however, non-receipt of the renewal form does not relieve the renewal applicant of any liability or responsibility for completing and filing the form on time.

### **Is non-compliance penalized?**

Failure to file a renewal form by January 31<sup>st</sup> will result in a late fee of 10% of the business license fee, of an annual license, if filed within the next 30 days after the due date or a late fee of 25% of the business license fee if filed within the next 60 days after the due date.

### **Where can I find business license forms?**

Business license fees and applications are available at [www.revds.com](http://www.revds.com). Online filing is also available at <https://Brisbane.BizlicenseOnline.com>.

### **May I use other tax forms and/or send my payments to the previous tax collection provider?**

No. In order to be properly credited for your license tax payments, you must use the forms provided by Avenu. All payments and correspondence must be sent to Avenu.

### **Can I file online?**

Yes, except businesses that generate more than \$10 million in gross receipts and pay sales tax to the City of Brisbane. Otherwise, businesses needing to apply or renew for their City of Brisbane business license may file online at <https://Brisbane.BizlicenseOnline.com>



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### What is the definition of gross receipts?

"Gross receipts" includes the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act of service, or whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or 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" Please see Brisbane, CA Code of Ordinances, Ord 232 1-6, 1977, for a list of items that may be excluded from gross receipts or call Avenu for assistance.

### What is proof of certification requirements?

Specific license types require proof of certification and/or pre-approval by the City. Proof of certification or approval may include, but not be limited to: copy of permits, copy of board certification, departmental signatures, etc. Some of the most commonly required certifications are:

- California Massage Therapy Council Certification
- San Mateo Health Permit
- State Contractors Licenses

\*\*Please note that the above list is not an all inclusive listing. For questions regarding certification requirements, please contact the Avenu Business License Department for additional information.

### What if my business closed or is no longer doing business?

If your business has been closed or if you are no longer doing business in the municipality, please check the "business closed" box located on the application and fax to the attention of the Business License Department at (855) 219-4338. You may also email Avenu Business License Support at [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com).

### What is the new \$4 fee I see on your forms and do I have to pay it?

**CASp:** On September 19, 2012, Governor Brown signed Senate Bill 1186 (SB 1186) into law. SB 1186 is intended to increase disability access, encourage compliance with construction-related accessibility requirements, develop education resources for businesses, and facilitate compliance with Federal and State disability laws. From January 1, 2013, and until December 31, 2017, cities and counties were required to collect a State mandated fee of \$1.00 from "any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of a business license or equivalent instrument or permit." Assembly Bill 1379 was passed on October 11, 2017 which extends the assessment of the fee indefinitely and also the State mandated fee from \$1.00 to \$4.00 from January 1, 2018 until December 31, 2023. The City is required by law to inform you of the following: Under Federal and State law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings



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open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

- The Division of the State Architect at <https://www.dgs.ca.gov/DSA>
- The Department of Rehabilitation at <https://www.dor.ca.gov>
- The California Commission on Disability Access at <https://www.dgs.ca.gov/CCDA>