



City of Brisbane, CA Business License Tax Fee Schedule

Questions?

Contact Avenu toll free at (866) 240-3665 or
by emailing muniblsupport@avenuinsights.com

Remit Payment to: City of Brisbane • c/o Avenu Insights & Analytics • 373 East Shaw Ave Box 367 • Fresno, CA 93710

City of Brisbane Business License Tax Fee Schedule Information and Applicable Fees

Online Filing Available at <http://Brisbane.BizlicenseOnline.com>
ACH Debit (checking/savings account) or Credit Card (Visa, MC, Discover, Online Only).

The City of Brisbane requires that ALL businesses operating within the city limits obtain a Business License. Issuance of a city license does NOT constitute permission to operate the stated business. Applicants are also responsible for maintaining compliance with all other applicable laws and regulations, including, but not limited to, zoning, health, building and fire.

New Businesses: New business license application forms must be approved by the Planning and Building Divisions, as well as the Fire Marshal and Police Department (if applicable).

1. If you filed online or mail your new business application to Avenu, all the applicable will be submitted on your behalf. Please email, fax or mail any permit applications or certifications to Avenu so a complete application can be presented to the City. All Business Licenses expire on December 31st of each year.
2. New businesses within the City of Brisbane must pay the Fire Inspection Fee when presenting their new business application. Businesses must contact the Fire Inspector directly to schedule a fire inspection. Deputy Fire Chief, Richard Johnson at (650) 746-8371 or by email at rjohnson@northcountyfire.org.
3. Home Based Business new applicants must pay the Home Based Business permit when presenting their new business application. Businesses must also complete and present the Home Based Business Permit Application located at www.avenuinsights.com or click [here](#) for direct link.
4. All New Businesses must complete the [Brisbane Industrial and Commercial Business Stormwater Notification](#) and the [San Mateo County Environmental Health Hazardous Materials](#).

Renewal notices: Renewal notices will be mailed annually by the end of each year. The City allows a 30 day grace period for renewal of Business Licenses. All renewal payments must be received by January 31st to avoid a 10% late charge or a 25% late charge if filed after 60 days. It is the responsibility of the business owner to renew their License. If a renewal notice has not been received, please contact the Avenu Business License Department. All businesses renewing their license must also complete the Brisbane Industrial and Commercial Business Stormwater Notification and the San Mateo County Environmental Health Hazardous Materials. A copy of these forms will be included with the business license renewal.

Changes to Current Licenses: Business Licenses are non-transferable. Avenu Business License department must be contacted to report any change in ownership or Federal Tax ID number. Any change in business location must be approved by Planning Division. **A Fire Inspection and the Fire Inspection fee will apply to new businesses and/or change of location within the City (not applicable to home based business).**

Please complete the new business application and submit to Avenu.
For a License Reprint, there is a fee of \$5.00.



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CASp State Mandated Disability Access/ Education Fee: 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 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: <http://www.dgs.ca.gov/CCDA>.

CALIFORNIA PUBLIC RECORDS ACT INFORMATION: <http://www.boe.ca.gov/info/publicrecords.htm>

CALIFORNIA AB 2184: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2184

California SB205: On October 2, 2019, Governor Newsom signed Senate Bill 205 (SB205) into law. SB205 intends for businesses to demonstrate enrollment with the National Pollutant Discharge Elimination System (NPDES) permit program. You may obtain information about your legal obligations and how to comply with environmental laws at the following agencies: California Water Board: https://www.waterboards.ca.gov/water_issues/programs/npdes/; United States Environmental Protection Agency: <https://www.epa.gov/npdes>.

SIC codes can be found at: <https://www.naics.com/search/>.



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Business Classification	Business Description (For Complete Description See Municipal Code Title 5)	Business License Tax Or Tax Calculation Basis (For Complete Description See Municipal Code Title 5)
520.02	Administrative Headquarters – Gross Receipts	Method 1: Gross Receipts The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
521.02	Administrative Headquarters – Number Of Employees	Method 2: Number Of Employers The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
520.01	All Business Not Specifically Classified Elsewhere	Tax To Be Based On Gross Receipts—See Gross Receipts Tax Table
520.15	Amusement Concessions Not In Conjunction With Circuses, Carnivals & Fairs	\$50 Quarterly And \$40 Quarterly—Refer To Specific Code Section For Details
520.19	Auto Wreckers	\$200 Annually
520.16	Boxing Or Wrestling Exhibitions	\$100 Per Exhibition
520.14	Catering & Ice Cream Vending Trucks – Semi-Annual From January To June	\$50 Semi-Annually From January To June. County of San Mateo Health Permit Required.
521.14	Catering & Ice Cream Vending Trucks – Semi-Annual From July To December	\$50 Semi-Annually From July To December. County of San Mateo Health Permit required.
520.13	Circuses, Carnivals & Fairs	\$150 For First Day And \$50 Each Day Thereafter In Advance For The Duration Of The Permit.
520.21	Commercial Kennels	\$25 For The First Ten Dogs & \$5.00 For Each Additional Dog In Excess Of Ten.
520.20	Delivery By Vehicle Or Truck Annually	Method 1: Annually \$30 Annually; May also Elect To Pay Tax As Measured By Gross Receipts
521.20	Delivery By Vehicle Or Truck Gross Receipts	Method 2 – Gross Receipts See Gross Receipt Table. May also Elect To Pay Tax Annually.
520.99	Garbage, Trash, Refuse Disposal And Transfer Stations	\$12,000 Annually
520.70	Hand Bill Distributors	\$150 Semi-Annually
520.30	Itinerant Vendors	\$25 Per Day In Advance Each Day
520.04	Manufacturing Facilities – Gross Receipts	Method 1: Gross Receipts The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
521.04	Manufacturing Facilities – Number of Employees	Method 2: Number of Employees The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
521.01	Massage Therapist	Tax To Be Based On Gross Receipts—See Gross Receipts Tax Table. California Massage Therapy Council Certification Required.
520.23	Mechanical Amusement Devices	\$100 Annually Per Distributor & 6% Of Gross Receipts With Annual Maximum Of \$350.00
520.90	Mediumship	\$100 Per Day



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520.11	Movie Theaters, Concert Halls, Auditorium, Stadiums, Park, Arena, Racetrack, Flea Markets	25¢ For Each Person Admitted Over The Age Of Twelve Years.
521.22	Outdoor Advertising Signs 20' X 60' Or Larger	For Signs 20' X 60' And Larger, 8% Of Gross Receipts, Minimum Fee \$18,000 Per Year Per Double Faced Sign
520.22	Outdoor Advertising Signs Less Than 20' X 60'	8% Of Gross Receipts
520.12	Pawn Brokers	\$5,000 Annually
520.40	Peddlers, Hawkers & Street Vendors	\$25 Per Day In Advance Each Day
523.80	Real Estate Brokers With No Fixed Location In Brisbane Gross Receipts	Method 1: Gross Receipts See Gross Receipts Table. May also Elect To Pay Tax on Semi-Annual flat fee.
520.80	Real Estate Brokers With No Fixed Location In Brisbane Semi Annually From January To June	Method 2: Semi-Annually Flat Fee From January To June \$75 Semi-Annually; May also Elect To Pay Tax As Measured By Gross Receipts
522.80	Real Estate Brokers With No Fixed Location In Brisbane Semi Annually From July To December	Method 2: Semi-Annually Flat Fee From July to December \$75 Semi-Annually; May also Elect To Pay Tax As Measured By Gross Receipts
520.08	Rental Of Commercial Property	Tax To Be Based On Gross Receipts—See Gross Receipts Tax Table
520.09	Rental Of Residential Property	Tax To Be Based On Gross Receipts—Applicable Only To Dwellings Of Five (5) Units Or More
520.24	Residential Business License Tax	50¢ Per Square Foot Of Gross Floor Area.
520.17	Second Hand Dealers Or Collectors (Not Auto Wreckers Or Machine Wrecking)	\$150 Annually
520.50	Solicitors	\$25 Per Calendar Quarter In Advance
520.05	Storage Facilities – Gross Receipts	Method 1: Gross Receipts The Greater Tax Produced By Using The Gross Receipts Or By Multiplying 10¢ By The Number Of Square Feet Of Storage Space
521.05	Storage Facilities – Square Footage	Method 2: Square Footage The Greater Tax Produced By Using The Gross Receipts Or By Multiplying 10¢ By The Number Of Square Feet Of Storage Space
520.25	Taxicabs	\$5 Annually Per Vehicle
520.03	Warehousing Facilities – Gross Receipts	Method 1: Gross Receipts The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
521.03	Warehousing Facilities – Number Of Employees	Method 2: Number Of Employees The Greater Tax Produced By Using The Gross Receipts Or The Number Of Employees Tax Tables
520.18	Waste Recycling	5¢ For Every Ton Brought Into The City And 5¢ For Every Ton Removed From The City - Must Pay at the City
99.03	Fire Inspection Fee for Locations 5,001 - 10,000 sq. ft. Applicable to new businesses and change of location within city limits.	\$142.00
99.04	Fire Inspection Fee for Locations 10,001 - 25,000 sq. ft. Applicable to new businesses and change of location within city limits.	\$190.00
99.05	Fire Inspection Fee for Locations greater than 25,001 sq. ft. Applicable to new businesses and change of location within city limits.	\$283.00



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General and Specialty Contractors Inside City Limits of Brisbane Contractors State License Board Number is Required for all New Businesses. (Must Specify if In/Out the City Limits)		
Business Classification	Business Description (For Complete Description See Municipal Code Title 5)	Business License Tax Or Tax Calculation Basis (For Complete Description See Municipal Code Title 5)
	General Contractors Inside City Limits	Per Calendar Quarter \$35 Per Calendar Quarter; May Elect To Pay Tax As Measured By Gross Receipts
520.06	General Contractors Inside City Limits Per Calendar Quarter	January-March
521.06	General Contractors Inside City Limits Per Calendar Quarter	April-June
522.06	General Contractors Inside City Limits Per Calendar Quarter	July-September
523.06	General Contractors Inside City Limits Per Calendar Quarter	October-December
524.06	General Contractors Inside City Limits Gross Receipts	Gross Receipts
	Specialty Contractors Inside City Limits	Per Calendar Quarter \$25 Per Calendar Quarter; May Elect To Pay Tax As Measured By Gross Receipts
520.07	Specialty Contractors Inside City Limits Per Calendar Quarter	January-March
521.07	Specialty Contractors Inside City Limits Per Calendar Quarter	April-June
522.07	Specialty Contractors Inside City Limits Per Calendar Quarter	July-September
523.07	Specialty Contractors Inside City Limits Per Calendar Quarter	October-December
524.07	Specialty Contractors Inside City Limits Gross Receipts	Gross Receipts
General and Specialty Contractors Outside City Limits of Brisbane Contractors State License Board Number is Required for all New Businesses. (Must Specify if In/Out the City Limits)		
	General Contractors Outside City Limits	Per Calendar Quarter \$35 Per Calendar Quarter; May Elect To Pay Tax As Measured By Gross Receipts
520.66	General Contractors Outside City Limits Per Calendar Quarter	January-March
521.66	General Contractors Outside City Limits Per Calendar Quarter	April-June
522.66	General Contractors Outside City Limits Per Calendar Quarter	July-September
523.66	General Contractors Outside City Limits Per Calendar Quarter	October-December
524.66	General Contractors Outside City Limits Gross Receipts	Gross Receipts
	Specialty Contractors Outside City Limits	Per Calendar Quarter \$25 Per Calendar Quarter; May Elect To Pay Tax As Measured By Gross Receipts
520.77	Specialty Contractors Outside City Limits Per Calendar Quarter	January-March
521.77	Specialty Contractors Outside City Limits Per Calendar Quarter	April-June
522.77	Specialty Contractors Outside City Limits Per Calendar Quarter	July-September
523.77	Specialty Contractors Outside City Limits Per Calendar Quarter	October-December
524.77	Specialty Contractors Outside City Limits Gross Receipts	Gross Receipts



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OUTDOOR ADVERTISING TAX CALCULATIONS		
1. Gross Receipts	\$ _____	
2. Multiply Line By	\$0.08 _____	
3. Tax Due	\$ _____	If any of the signs is 20' x 60', double faced sign (or equivalent square footage) the minimum tax per sign shall be \$18,000
4. Penalty (if any)	\$ _____	
5. Total Amount Due	\$ _____	
Note: Please return your remittance copy showing this calculation and include a separate list showing sizes, locations and gross receipts of each sign.		
NUMBER OF EMPLOYEES TAX TABLE		
\$18.00	For first person employed –or \$18.00 per employee	
\$9.00	Per person, next 19 person employed –or \$189.00 per 20 employees	
\$4.50	Per person, next 80 person employed –or \$549.00 per 100 employees	
\$3.75	Per person, next 100 person employed –or \$924.00 per 100 employees	
\$2.25	Per person, for every person employed over 200	
GROSS RECEIPTS TAX TABLE		
OVER	BUT NO MORE THAN	BUSINESS LICENSE TAX SHALL BE
\$0	\$50,000.00	\$50.00
\$50,000.01	\$75,000.00	\$75.00
\$75,000.01	\$100,000.00	\$100.00
100,000.01	\$150,000.00	\$125.00
\$150,000.01	\$250,000.00	\$150.00
\$250,000.01	\$350,000.00	\$175.00
\$350,000.01	\$450,000.00	\$200.00
\$450,000.01	\$550,000.00	\$225.00
\$550,000.01	\$700,000.00	\$250.00
\$700,000.01	\$1,000,000.00	\$300.00
\$1,000,000.01	\$1,500,000.00	\$350.00
\$1,500,000.01	\$2,000,000.00	\$400.00
\$2,000,000.01	\$3,000,000.00	\$500.00 plus \$0.20 per \$1,000 or fraction thereof over \$2,000,000 & up to \$3,000,000
\$3,000,000.01	\$4,000,000.00	\$700.00 plus \$0.15 per \$1,000 or fraction thereof over \$3,000,000 & up to \$4,000,000
\$4,000,000.01	\$5,000,000.00	\$850.00 plus \$0.10 per \$1,000 or fraction thereof over \$4,000,000 & up to \$5,000,000
\$5,000,000.01	\$10,000,000.00	\$1,050.00 plus \$0.05 per \$1,000 or fraction thereof over \$5,000,000 & up to \$10,000,000
\$10,000,000.01	AND OVER	Calculate tax due based on 0.075 per \$100. Reduced by a credit for sales tax received by the City from the same business, with a min of \$1,300 & a max of \$45,657.69. After 2012 the max will be subject to adjustment for increase in the Consumer Price Index.
BUSINESS LICENSE DUE DATES AND DELINQUENT DATES		
FREQUENCY	TAX DUE DATE	TAX DELINQUENT DATE
Annual License	January 1 st of each year	February 1 st of each year
Semi Annual License	January 1 st and July 1 st	10 th of January & July of each year
Quarterly License	1 st of January, April July & October	10 th of January, April, July & October
Monthly License	1 st day of each month	Same as due date
Weekly License	Monday following licensed week	
Daily License	Daily in Advance	
PENALTIES FOR LATE PAYMENTS		
Annual License	10% if tax is not paid within 30 days from Due Date	
	25% if tax is not paid within 60 days from Due Date	
Quarterly License	10% if tax is not paid within 10 days from Due Date	
	25% if tax is not paid within 20 days from Due Date	
Monthly License	10% if tax is not paid within 10 days from Due Date	
	25% if tax is not paid within 15 days from Due Date	
Weekly & Daily	10% if tax is not paid within 30 days from Due Date	
	25% if tax is not paid within 60 days from Due Date	



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CANNABIS INDUSTRY

"Cannabis business" means a person issued a cannabis operator permit pursuant to [Chapter 17.33](#).

All cannabis businesses and research and development businesses involving cannabis must comply with all of the operating standards contained in section 17.33.020 and provide the information required in section 17.33.030 of the City of Brisbane Municipal Code, subject to review and determination by the police chief.

The Business License Tax for businesses in the Cannabis Industry is as follows:

Business Classification	Business Description	Business License Tax Rate
525.01	Cannabis Industry Testing Operations	1% of Gross Receipts
525.02	Cannabis Industry Distribution (Business to Business)	1% of Gross Receipts
525.03	Cannabis Industry - Manufacturing	3% of Gross Receipts
525.04	Cannabis Industry - Retail	3% of Gross Receipts
525.05	Cannabis Industry - Other	1% of Gross Receipts

Cannabis Industry businesses may report their gross receipts twice a year. On the application you **MUST** include the period when the gross receipts were generated. Include the period using the month/year format (i.e. January-June 2020 or July – December 2020).

The license tax imposed is an excise tax and not a sales and use tax and is in addition to any other fees required under the Brisbane Municipal Code, [Chapter 5.20.025](#).

The payment of a tax required under this section, and its acceptance by the city, shall not entitle any person to engage in any cannabis business unless the person has complied with all of the requirements of [Chapter 17.33](#) and all other applicable state or local laws. No tax paid under this section shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any state or local laws.

Commercial cannabis businesses operating unlawfully in the city are subject to the license taxes under this section, in addition to any applicable penalties or fines under local and state laws.