



# LARKSPUR BUSINESS LICENSE TAX SCHEDULE (9910)

## Specific Business License Questions:

Email: [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)

Phone: (866) 240-3665

Online filing available at: <https://Larkspur.BizlicenseOnline.com>



- All New Businesses must acquire the appropriate permits from the Building Permit/Planning (Zoning) Department as well as any other board/state certifications required. Unless otherwise permitted by the City, permitted locations for the operation of Food Trucks are limited to the Marin Country Mart, the Bon Air Shopping Centers, and the Ferry Terminal.
- All businesses must provide their gross receipts unless the schedule indicates Flat Base Tax or Units Required.
- All businesses changing physical location within the City of Larkspur must present a new business application.
- Gross receipts for Gross Receipt based schedules must be provided in order to prevent a delay in the issuance of the license.
- Units-required taxes will require the number of units indicated in order to prevent a delay in the issuance of the license.
- Licenses purchased from July 1<sup>st</sup> to December 31<sup>st</sup> are pro-rated at ½ the license tax amount.
- **CASp 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: <https://www.dgs.ca.gov/CCDA>.

Sch Num	Sch Cde	Type of License / Description	Tax Amount
1	00	Exempt License (Charitable organizations/Veteran) IRS proof of tax exemption required	\$0.00
100	00	Home Occupational Review Fee (One Time Fee—New Applicants Only if Business operates out of home) Must also complete the <b>Home Based Questionnaire</b> .	\$35.00
101	00	Retail (Class A)	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	32	Appliance repair and service	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	01	Art gallery	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	02	Automobile painting	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	03	Automobile repair	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	04	Automobile sales	\$25.00 plus \$.50 per \$1000 of Gross Receipts

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101	05	Automobile supply	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	06	Automobile towing	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	07	Automobile upholstery	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	08	Bakery	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	09	Barber shop	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	10	Beauty shop	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	11	Cocktail lounge	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	12	Dairy	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	13	Department store	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	14	Doughnut shop	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	15	Drug store	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	16	Equipment sales and rentals	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	17	Finance company	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	18	Furniture – appliance	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	19	Gift shop	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	20	Liquor store	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	21	Office supply	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	22	Restaurant	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	23	Retail sales, miscellaneous	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	24	Savings and loan	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	25	Skating rink	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	26	Sporting goods store	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	27	Variety store	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	31	Consultants -- For City Use Only	\$25.00 plus \$.50 per \$1000 of Gross Receipts
101	28	Animal Kennels Council Approval Required	\$37.50 plus \$0.75 per \$1,000 for Gross Receipts over \$3,000
101	29	Pawnbrokers Council Approval Required	\$37.50 plus \$0.75 per \$1,000 for Gross Receipts over \$3,000
101	30	Fortunetelling Council Approval Required	\$37.50 plus \$0.75 per \$1,000 for Gross Receipts
102	00	Miscellaneous (Class B)	\$25.00 plus \$.25 per \$1,000 of Gross Receipts
102	47	Alterations	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	01	Bicycle shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	02	Boat repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	03	Boat sales	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	04	Bondsman	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	05	Building supply and materials	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	06	Cabinet shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	07	Catering	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	08	Ceramics shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	09	Delicatessen	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	10	Dressmaking	\$25.00 plus \$.25 per \$1000 of Gross Receipts

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102	11	Dry cleaning	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	12	Florist	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	13	Gardener	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	14	Gun repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	15	Hardware, paint and glass	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	16	Hobby shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	17	Janitorial service	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	18	Laundry – launderette	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	19	Linen supply	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	20	Machine shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	21	Markets, meats, produce and groceries	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	22	Manufacturer's repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	23	Men's, women's, and children's wear	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	24	Miscellaneous services	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	25	Nursery – wholesale or retail	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	26	Patrol service/private police	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	27	Pest control	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	28	Pet and grooming shop	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	29	Printer	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	30	Refrigeration repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	31	Retail sales, food	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	32	Schools and teachers	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	33	Searchers	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	34	Service and repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	35	Service station	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	36	Shoe repair	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	37	Shoe store	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	38	Swim pool service	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	39	Television – radio sales and services	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	40	Transport and trucking	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	41	Upholstering	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	42	Warehouse and storage	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	43	Wholesale – food	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	44	Wholesale – miscellaneous	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	45	Non-franchised public utilities	\$25.00 plus \$.25 per \$1000 of Gross Receipts
102	46	Child Care/Day care facilities State Licensing Required	\$25.00 plus \$.25 per \$1000 of Gross Receipts
Unless otherwise permitted by the City, permitted locations for the operation of Food Trucks are limited to the Marin Country Mart, the Bon Air Shopping Centers, and the Ferry Terminal.			
103	00	Delivery per One Ton Vehicle (Units Required: Number of Vehicles)	\$ 90.00 per vehicle (One Ton)
103	01	Delivery per Two Ton Vehicle (Units Required: Number of Vehicles)	\$135.00 per vehicle (Two Ton)

Sch Num	Sch Cde	Description	Tax Amount
103	02	Delivery per Three Ton Vehicle (Units Required: Number of Vehicles)	\$205.00 per vehicle (Three Ton)
103	03	Delivery per Over Three Ton Vehicle (Units Required: Number of Vehicles)	\$305.00 per vehicle (Three or more Ton)
104	00	Rental (Units Required: Per Rental Unit)	\$20.00 per Unit
104	04	Apartment houses	Class 104 - \$20 per unit
104	01	Mobile trailer courts	Class 104.1 - \$15 per unit
104	02	Boarding and rooming houses	Class 104 - \$20 per unit
104	03	Hotels, motel, inns	Class 104 - \$20 per unit
105	00	Real Estate Brokers (Units Required: Per Broker)	\$90.00 per Broker
105	01	Real Estate Salespersons (Units Required: Per Salesperson)	\$17.00 per Salesperson
106	00	Professional Support Employees	Must Be Purchased with All Professional Schedules
106	01	Professional Other (Must Indicate number of Support Employees)	See Section A
106	02	Law	See Section A
106	03	Medicine	See Section A
106	04	Surgery	See Section A
106	05	Dentistry	See Section A
106	06	Optometry	See Section A
106	07	Chiropractic	See Section A
106	08	Osteopathy	See Section A
106	09	Chiropody	See Section A
106	10	Veterinary	See Section A
106	11	Real Estate Agent	See Section A
106	12	Real Estate Broker	See Section A
106	13	Stock and Bond Agent Or Broker	See Section A
106	14	Telephone Message Services	See Section A
106	15	Civil Engineer	See Section A
106	16	Mechanical Engineer	See Section A
106	17	Electrical Engineer	See Section A
106	18	Industrial Engineer	See Section A
106	19	Engineer, Other	See Section A
106	20	Architect	See Section A
106	21	Draftsman	See Section A
106	22	Designer	See Section A
106	23	Landscape Artist	See Section A
106	24	Accountant	See Section A
106	25	Income Tax Consultant	See Section A
106	26	Dance Teacher	See Section A
106	27	Music Teacher	See Section A
106	28	Elocution Teacher	See Section A

Sch Num	Sch Cde	Description	Tax Amount
106	29	Dramatic Art Teacher	See Section A
106	30	Teachers of the Arts And Sciences (Excludes Public Or Private Schools Teachers)	See Section A
106	50	Professional Support Part Time Employee	\$8.50 per part time employee
107	00	General Contractors Per Year	\$60.00
107	01	General Contractors Per Four Months	\$30.00
107	02	Subcontractors Per Year	\$60.00
107	03	Subcontractors Per Four Months	\$30.00
107	04	Non-Resident General Contractors Per Year	\$60.00
107	05	Non-Resident General Contractors Per Four Months	\$30.00
107	06	Non-Resident Subcontractors Per Year	\$60.00
107	07	Non-Resident Subcontractors Per Four Months	\$30.00
108	00	Dance Halls with liquor	\$287.00
108	01	Dance Halls without liquor	\$143.00
109	00	Theaters (fixed place of business) Council Approval Required	\$143.00 plus 1.25 per \$1,000 for gross receipts over \$35,000
110	00	Amusement Arcades	\$68.00 per year plus .75 per \$1,000 for gross receipts over \$3,000
110	01	Coin-operated vending machines Vending Only	See Section B
110	02	Coin-operated vending machines Amusement Only	See Section B
111	02	Hospitals Council Approval Required	\$37.50 plus \$.75 per \$1000 for gross receipts over \$5,000
111	01	Sanitarium/Rest Homes	\$37.50 plus \$.75 per \$1000 for gross receipts over \$5,000
111	03	Mortuaries/Funeral Parlors	\$37.50 plus \$.75 per \$1000 for gross receipts over \$5,000
111	04	Bathhouses	\$37.50 plus \$0.75 per \$1,000 for Gross Receipts over \$3,000
111	00	Retirement residences as defined by the Department of Social Welfare (Ord. 853 § 2 (part), 1993; Ord. 583 § 4, 1977)	Class 111 - \$20 per unit
112	00	Massage Services/Massage Parlors Council Approval Required	\$37.50 plus \$0.75 per \$1,000 for Gross Receipts over \$3,000
113	00	Burglar alarm installation per year Chief of Police Certification required	\$75.00
113	01	Burglar alarm installation per quarter Chief of Police Certification required	\$25.00 per quarter
113	02	Fire/burglar alarm installation per year Chief of Police Certification required and Fire Chief Certification required	\$75.00

Sch Num	Sch Cde	Description	Tax Amount
113	03	Fire/burglar alarm installation per quarter Chief of Police Certification required and Fire Chief Certification required	\$25.00 per quarter
113	04	Alarm Company/Security Services Annual (Flat Base Tax)	\$75.00
113	05	Alarm Company/Security Services per Quarter	\$25.00 per quarter
114	01	Commercial Filming/Photography (Units Required: Per Day and Per Person) 1-3 Persons in Crew on Location including Drivers, Models, etc Note: Traffic-control costs or any additional costs as required by the Chief of Police shall be paid entirely by the applicant. City Approval Required	\$75.00 per Day Including Set Up/Tear Down
114	02	Commercial Filming/Photography (Units Required: Per Day and Per Person) 4-6 Persons in Crew on Location including Drivers, Models, etc Note: Traffic-control costs or any additional costs as required by the Chief of Police shall be paid entirely by the applicant. City Approval Required	\$100.00 per Day Including Set Up/Tear Down
114	03	Commercial Filming/Photography (Units Required: Per Day and Per Person) 7-9 Persons in Crew on Location including Drivers, Models, etc Note: Traffic-control costs or any additional costs as required by the Chief of Police shall be paid entirely by the applicant. City Approval Required	\$125.00 per Day Including Set Up/Tear Down
114	04	Commercial Filming/Photography (Units Required: Per Day and Per Person) 10 Persons and over in Crew on Location including Drivers, Models, etc Note: Traffic-control costs or any additional costs as required by the Chief of Police shall be paid entirely by the applicant. City Approval Required	\$150.00 per Day Including Set Up/Tear Down
120	00	Junk Dealers/Second hand dealers (not Auto/Machine wrecking) Council Approval Required	\$75.00
121	00	Rummage Sales (City Approval/Council Approval Required) Council Approval Required	\$150.00 per month
900	89	Bingo Games Council Approval Required	
900	99	Street Vendors Annual Council Approval Required	\$75.00 per year
900	98	Street vendors (Units Required: Number of Vendors; Number of Days) Council Approval Required	\$7.50 per day per person/Minimum \$25.00
900	97	Handbill distributors Annual Council Approval Required	\$175.00 per year
900	96	Handbill distributors (Units Required: Number of Vendors; Number of Days) Council Approval Required	\$7.50 per day per person

Sch Num	Sch Cde	Description	Tax Amount
900	95	Taxicabs (Units Required: Per Vehicle) Council Approval Required	\$43.00 per Vehicle per year
900	94	Ambulance Service (Units Required: Per Vehicle)	\$43.00 per Vehicle per year
900	93	Kleig lights Annual	86.00 per light per year
900	92	Kleig lights (Units Required: Per Day)	\$7.50 per day per light
900	91	Auctioneer	\$283.00 per year
900	90	Auctioneer (Units Required: Per Day)	\$21.00 per day
999	00	Circuses (Seating capacity under 4,000 persons) (Units Required: Number of Days; Seating Capacity)	\$287.00 one day plus \$218.00 for each additional day
999	01	Circuses (Seating capacity over 4,000 persons) (Units Required: Number of Days; Seating Capacity)	\$431.00 one day plus \$218 for each additional day
999	02	Public Card rooms (Units Required: Number of Tables)	\$218.00 per quarter plus \$143 per quarter for each additional table in excess of three tables
999	03	Carnivals	\$218.00 one day plus \$62.00 for each additional day
--	--	Bowling alley	See City Hall
--	--	Christmas tree lots/pumpkin patches	Must Purchase at City Hall

#### Section A: Professionals

Note All Professional Employees must indicate the number of Other Employees

106. xx Professionals including Principals \$115.00 Each Professional

106.00 Other Employees	0 Employees	\$0.00
	1 <sup>st</sup> through 10 <sup>th</sup> employee	\$17.00 each
	11 <sup>th</sup> through 40 <sup>th</sup> employee	\$8.50 each
	Over 40 Employees	\$3.00 each
106.50 Part Time Employee		\$8.50 per employee

#### Section B: Coin-operated vending machines

The license tax for coin-operated vending machines is as follows:

A business license tax of thirty-five dollars plus:

Vending merchandise only:

When cost to operate is one cent – fifty cents per year per machine;

When cost to operate is two to nine cents – two dollars per year per machine;

When cost to operate is ten cents and over – five dollars per year per machine.

Amusements:

Music boxes and mechanical devices, including remote control machines operated from a central station – twelve dollars per year per machine