

City of Livermore • c/o Neumo • 373 East Shaw Ave Box 367 • Fresno, CA 93710
Toll Free Phone: (866) 240-3665 • Support Portal: <http://supportportal.neumo.com/tax>

SchCode # and Business Schedule/Category Description	Calculation Instructions New applicants – Estimate gross receipts from business start date through 12/31 of start year (remaining year). All new applicants must pay the \$32.45 registration fee + \$4.00 CASp fee in addition to the business license tax. Renewals – Report gross receipts from previous calendar year. Renewal applicants must pay the \$4.00 CASp fee in addition to the business license tax. Renewals are due January 1 st annually and become delinquent if paid on or after March 1 st .
Code 120.00 - Grocer Code 130.00 - Motor Vehicle Sales	Gross receipts \$0.00 - \$5,000 = \$10.00 tax amount Gross receipts \$5,000.01 - \$80,000 = \$40.00 tax amount Gross receipts \$80,000.01 or more = Multiply gross receipts by 0.0005 Minimum \$10.00 tax amount due.
Code 600.00 - Contractor – Located Inside City Limits Code 600.01 - Contractor – Located Outside City Limits Code 900.00 - Manufacturing Code 500.00 - Recreation & Entertainment Code 100.00 - Retail Annual License <i>Note: Retail businesses selling tobacco products must also purchase a separate Tobacco Retail License (TRL) on or before November 30th of each year.</i> Code 100.01 - Retail Seasonal Temporary License Code 200.00 – Wholesale – Deliveries are Inside Livermore* Code 200.01 – Wholesale –Deliveries are Outside Livermore but within the State of California. *See rate clarification in next column. Code 800.00 - Utilities Code 1100.00 - Warehouse & Storage (Facility)	Gross receipts \$0.00 - \$5,000 = \$10.00 tax amount Gross receipts \$5,000.01 - \$50,000 = \$40.00 tax amount Gross receipts \$50,000.01 or more = Multiply gross receipts by 0.0008* Minimum \$10.00 tax amount due. *Rate for code 200.01 Wholesale – Deliveries are Outside Livermore but within the State of California is 0.0004 instead of 0.0008.
Code 700.00 – Rental Property (commercial or residential)	Gross receipts \$0.00 - \$5,000 = \$10.00 tax amount Gross receipts \$5,000.01 - \$33,333 = \$40.00 tax amount Gross receipts \$33,333.01 or more = Multiply gross receipts by 0.0012 Minimum \$10.00 tax amount due.
Code 1500.00 – Miscellaneous – Not Otherwise Categorized Code 300.00 – Professional Code 5000.00 – Massage Establishment <i>Note: Massage establishment businesses require confirmation of a current massage establishment permit issued by the City Police Department before a license can be issued.</i>	Gross receipts \$0.00 - \$5,000 = \$10.00 tax amount Gross receipts \$5,000.01 - \$25,000 = \$40.00 tax amount Gross receipts \$25,000.01 or more = Multiply gross receipts by 0.0016 Minimum \$10.00 tax amount due.

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Code 6000.00 - Tobacco Retail License Must be purchased in addition to the RETAIL ANNUAL LICENSE. This is a separate license from the retail business license and must be renewed annually. Tobacco Retail Licenses are due on or before November 30th annually.	\$969.00 fee There is a one-time registration fee of \$36.00 for new TRL applicants.
Code 150.00 - Fast Food Establishments Code 160.00 - Money Lending Businesses	Gross receipts \$0.00 - \$4,165 = \$10.00 tax amount Gross receipts \$4,165.01 - \$16,666 = \$40.00 tax amount Gross receipts \$16,666.01 or more = Multiply gross receipts by 0.0024 Minimum \$10.00 tax amount due.
Code 450.00 - Amusement Machines Code 1300.00 - Vending Machines	Gross receipts \$0.00 - \$2,000 = \$10.00 tax amount Gross receipts \$2,000.01 - \$8,000 = \$40.00 tax amount Gross receipts \$8,000.01 or more = Multiply gross receipts by 0.005 Minimum \$10.00 tax amount due.
Code 1000.00 – Administrative Office or Storage of Own Product Only <i>For Livermore location that operates as an administrative headquarters or branch office that provides administrative/management related services to other locations. LMC 3.08.460 - Your tax will be based on your total gross expenses to operate your Livermore office, whether it is a commercial location or your home office. This includes, but is not limited to rent, payroll, utilities, office equipment and office supplies.</i>	Gross expenses \$0.00 - \$5,000 = \$10.00 tax amount Gross expenses \$5,000.01 - \$50,000 = \$40.00 tax amount Gross expenses \$50,000.01 or more = Multiply gross expenses by 0.0008 Minimum \$10.00 tax amount due.
Code 1280.00 - Amusement Concession (not fair or carnival)	\$20.00 per ride, game or concession New applicants: Must clear with various City departments.
Code 1260.00 - Billiard/Pool Room Per Table	\$60.00 1 st table. \$30.00 each additional table. New applicants: Must clear with Police & Planning.
Code 1250.00 - Card Room Per Table	\$200.00 per table. One table per 5,000 population. New applicants: Must clear with Police & Planning.
Code 1210.00 - Circus or Carnival	\$250.00 first day. \$150.00 each additional day. New applicants: Must clear with various City departments.
Code 1270.00 – Public Dancing – Temp License Per Day Code 1270.01 - Public Dancehall Full Year License	\$30.00 per night. \$200.00 per year. New applicants: Must clear with Police & Planning.
Code 1290.00 - Exhibitions or Entertainments – Per Day Per 200 Seats	\$20.00 per day for 200 seats. Additional \$20 per 200 additional seats. New applicants: Must clear with various City departments. Calculate # of days x # Groups of 200
Code 1240.00 - Itinerant Vendor or Solicitor – Per Day Per Person	\$20.00 per day per person. New applicants: Must clear with Police Department. Calculate # of Persons x # of Days
Code 1230.00 - Temporary Place of Sale – Per Day	\$60.00 per day (example: using hotel location to sell item) New applicants: Must clear with various City departments.
Code 2400.00 - Vehicle for Hire – Per Vehicle	\$24.00 per vehicle. \$120.00 per taxi stand per year. New applicants: Must clear with various City departments.
Code 1400.00 - Delivery Vehicle – Delivers goods or provides services in Livermore by use of vehicle with no fixed place of business in Livermore.	\$60.00 per vehicle.
Code 4000.00 - Branch Facility – Per Branch	\$17.48 per branch.
Code 9999.00 – Exempt	\$0.00 – no tax or fees due Exempt businesses are not required to file annually but may do so.