

Santa Barbara Fee Schedule (9925)

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General Fee Classification Details

THE CITY OF SANTA BARBARA IMPOSES AN ANNUAL LICENSE TAX ON ALL BUSINESS ACTIVITIES CARRIED ON IN THE CITY. PAYMENT IS DUE ON OR BEFORE THE COMMENCEMENT OF BUSINESS. The amount of tax to be paid is based on classifications set in Santa Barbara Municipal Code, Chapter 5.04. There is no provision for a part-time business.

To determine your license fee, select the description below (A1 through E) that best describes your business.

A1 All stores and shops in the city, open to the public, except those listed in A2. Home based businesses (location not open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales, mail order sales and public dance. Use Section A, Column 1.

Note: This category does not apply to offices/professional services or any “consulting” business. Use Section C.

A2 ONLY the following: airplane, auto or boat sales and service; cafes, restaurants, delicatessen and food/grocery stores; lumber and building materials; and gasoline service stations (not auto repair). Use Section A, Column 2.

A3 Manufacturing, wholesaling, and processing facilities, located in the city. No retail sales. Use Section A, Column 3.

A4 Businesses located outside Santa Barbara city limits and coming into the city to deliver a product; tax is based on sales inside Santa Barbara city limits only. Use Section A, Column 4.

Note: Professional Service/Consultants/General Contractor operations based outside city limits, coming into the city – pay a flat tax of \$100.00, includes companies under contract with the City of Santa Barbara. See Section B or Section C of the Tax Fee Schedule.

A5 Wholesalers (from outside city limits). Delivery of merchandise to be resold by businesses in Santa Barbara. Tax is based on sales inside Santa Barbara only. Use Section A, Column 5.

B Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors’ License Board, doing business in the city, whether the business address is inside or outside city limits. Use Section B.

C Professional Services. Administrative offices, attorneys, artists, consultants, designers, healing arts, certain specific businesses and businesses classified as professional in the U.S. Department of Labor, Dictionary of Occupational Titles. Also, providers of professional services from outside Santa Barbara, who are under contract to the city. Use Section C.

D Rental Properties. Owners of residential or commercial properties producing rental income. Use Section D.

E Real Estate. Real estate developers and all individuals or corporations, licensed by the State of California, Department of Real Estate, who maintain an office within the city limits or who list or sell property within the city limits. Use Section E.

F Special categories with set rates. These business activities include fortunetellers; hospitals; junk dealers; pawnbrokers; telephone solicitors; trucking and hauling; and vehicles for hire. Applicants should use the table of contents to view the rates owed in the ordinance. The letter/number in the shaded box after the description refers to the section on the reverse side of this page to use to determine the amount due. Categories A1 through A5 use Gross Receipts Tax Table in Section A. (Gross Receipts is income from all sources, including payments for labor and merchandise. Gross Receipts does not include sales of alcoholic beverages and sales tax.)

Additional Business Assessments

STATE MANDATE AB 1379 – DISABILITY ACCESS requires cities to impose a \$4 state fee on all business licenses issued on or after Jan 1, 2018. The fees will be used to increase disability access and compliance with construction-related accessibility requirements and to develop education resources for businesses to facilitate compliance with federal and state disability laws. For more information: visit www.santabarbaraca.gov/Business.

BUSINESS IMPROVEMENT DISTRICT (B.I.D.) ASSESSMENT. DOWNTOWN B.I.D. and OLD TOWN B.I.D. assessments are in addition to the business license tax. If your business is in one of these districts, it is subject to an annual assessment. The amount to be paid is based on the business tax paid.

DOWNTOWN B.I.D. The area bounded by Anacapa, Chapala, Micheltorena and Ortega Streets includes businesses fronting on each street within or bounding the area, except the businesses located south of the centerline of Ortega Street.

OLD TOWN B.I.D. The area bounded by Anacapa, Chapala, Gutierrez and Ortega Streets and businesses fronting on each street within or bounding the area, except businesses located north of the centerline of Ortega Street.

PARKING AND BUSINESS IMPROVEMENT AREA (PBIA) ASSESSMENT. If your business is located within the 53 square block PBIA, it is subject to a quarterly assessment. You will receive a separate invoice. The amount to be paid is based on the type of business and parking-related criteria.

Ordinance Descriptions of Fees

Every person carrying on business within the City and not otherwise specifically taxed by other provisions of this chapter shall pay an annual tax based upon annual gross receipts at the following rates and in the following classifications:

5.04.390 Tax - Gross Receipts - Retail Sales and Miscellaneous – Classifications: Section A Column 1

All stores and shops in the city, open to the public, except those listed in Section A Column 2. Home based businesses (location not open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales, mail order sales and public dance. NOTE: This category does not apply to offices/professional services or any “consulting” business. Use SECTION C.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
379	00	Adult entertainment facility	Recreation/Entertainment	Adult entertaining
29	00	Advertising services	B2B services	Advertising-services
227	00	Aircraft charters	Transportation services	Aircraft-charters/repair/Avionics
150	02	Aircraft maintenance or repair	Transportation services	Aircraft-charters/repair/Avionics
230	00	Airline – no set schedule with airport Note: Set schedule with airport must file under 229.00 Airline Exempt	Transportation services	Airline
394	00	Alarm systems-not licensed by state	General sales	Misc. other
127	00	Answering service	B2B services	Business services
355	01	Antiques - 2nd hand permit required Note: for NEW Business Only: local permit and background check required if secondhand goods have serial number personalized initials. Applicant can review the California Dept of Justice secondhand dealer website if they are unsure if they're subject to city permit	Miscellaneous	Antiques/2nd hand
355	00	Antiques Note: Secondhand goods not subject to state secondhand dealer permit requirements	Miscellaneous	Antiques/2nd hand
165	00	Apparel Repair	General services	Apparel-repair
32	01	Appliance repairs	General services	Furniture/appliance repair
362	00	Art & hobby supplies	General sales	Misc. other
363	00	Art galleries Note: Not assigned to home-based operations, use Artist 209.01 or Arts & Crafts 209.03	Recreation/entertainment	Museum/art galleries
209	03	Arts/crafts -Home Occupation	General sales	Misc. Other
137	00	Auctions (temporary locations)	Miscellaneous	Misc. Other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
213	01	Audio/film/video productions	General services	Misc. Other
97	00	Audio/video equipment	General sales	Furn/app – retail
97	01	Audio/video recording studio	General services	Misc. other
152	01	Auto body & paint	Transportation services	Auto-detail/repair/services
83	01	Auto detailing	Transportation services	Auto-detail/repair/services
83	02	Auto detailing - mobile service	Transportation services	Auto-detail/repair/Services
323	00	Auto parts & accessories	Transportation sales	Auto-parts/sales
323	01	Auto parts & accessories - retail/wholesale	Transportation sales	Auto-parts/sales
150	01	Auto repair - mobile	Transportation services	Auto-detail/repair/services
143	00	Auto/truck rent/lease	Transportation sales	Auto-sales
109	01	Automobile restoration	Transportation services	Auto-detail/repair/services
150	00	Automotive repair shop/garage	Transportation services	Auto-detail/repair/services
4	04	Avionics	Transportation services	Aircraft-charters/repair/Avionics
320	00	Bakeries	Food products-sales	Food-bakeries
115	00	Barber shops	General services	Beauty services
116	00	Beauty or hair salon owner Note: Revenue includes all space rental, services rendered, and product sales of location if hair stylists are not independent contractors (total income)	General services	Beauty services
114	00	Beauty services (independent contractor-not owner)	General services	Beauty services
388	00	Beauty supplies	General sales	Beauty retail
38	00	Bed & breakfast Note: New applicants must confirm the location was previously a B&B before the filing. If not, new applicants must consult with city zoning prior to applying for a business license in order to confirm zoning is approved. City zoning is located at 630 Garden St.	Lodging	Bed & Breakfasts
350	00	Beer/wine bar	Recreation/entertainment	Bar

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
368	00	Bicycle sales/service	Transportation sales	Bike-sales
218	01	Bike rentals	Transportation services	Bike-rental
164	02	Boat building & repair	Transportation services	Boat-repair/charters/Services
164	01	Boat cleaning	Transportation services	Boat-repair/charters/Services
361	00	Book stores	General sales	Misc. other
1	02	Bookkeeping	B2B services	Financial services (bus)
1	21	Bookkeeping (home occ)	B2B services	Misc. Other
256	00	Bowling & amusement center	Recreation/entertainment	Amusement center
144	00	Business services	B2B services	Business services
351	02	Cabaret/dance Note: City approval required on all NEW Businesses. Minimum fee is \$128.00; tax based on annual gross sales under A1	Food/dining/dance	Public Dance
351	01	Cabaret/restaurant Note: City approval required on all NEW Businesses. Minimum fee is \$128.00; tax based on annual gross sales under A1	Food/dining/dance	Public Dance
337	00	Cabinet & millwork shop	Construction/home improvement services	Misc. other
460	B0	Café entertainment Note: City approval required on all NEW Businesses. Minimum fee is \$128.00; tax based on annual gross sales under A1	Food/dining/dance	Public Dance
380	00	Cameras & photo supplies	General sales	Misc. other
318	00	Candy & nuts	Food products-sales	Food/groceries/Markets
155	00	Car wash	Transportation sales & services	Service station
382	00	Card shop	General sales	Misc. other
251	00	Carpentry/painting (Non-contractor)	Construction/home improvement services	Bldg.-handyman/home repair
334	01	Carpet cleaners	General services	Misc. other
113	00	Carpet cleaning	General services	Mobile services
113	01	Carpet installation	General services	Mobile services
334	00	Carpets	General sales	Misc. other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
300	01	Cart vendors-shopping center only Note: Used for shopping center cart vendors only; sidewalk vendor carts require different application be completed. Use Schedule Code 126.02 - SBMC 9.49	General sales	Misc. other
312	00	Catering	Food products-sales	Food-mobile services
312	01	Catering services	Food products-services	Food-catering
107	09	Charter sailing	Recreation/entertainment	Misc. other
169	02	Charters/boats -yachts	Transportation services	Boat-repair/charters/services
284	00	Check cashing services	General services	Misc. other
330	00	Children's clothing	General sales	Apparel stores
371	00	Christmas trees	General sales	Florist/nursery
329	00	Clothing store	General sales	Apparel stores
351	00	Cocktail lounge	Recreation/entertainment	Bar
359	00	Coin dealers Note: Requires local permit & background check. Refer to City Hall 735 Anacapa St	Miscellaneous	Antiques/2nd hand
510	00	Coin-operated machines - use Schedule 307.00	Miscellaneous	Misc. other
215	00	Communications	Miscellaneous	Media
391	00	Computer sales & supplies Note: When leasing office space use Schedule 149.00	B2B sales	Computer-sales & supplies
267	00	Computer service & repair	B2B services	Computer-services & repair
267	01	Computer service/repair (Homebased)	B2B services	Computer-services & repair
391	02	Computer services (Homebased)	Business-to-business services	Computer-services & repair
391	01	Computer software & services Note: Independent Consultants/Developers use Schedule 191.00	B2B sales & services	Computer-software-sales & services
251	02	Construction services Note: State Contractors use Schedule 401.00	Construction/home improvement services	Bldg.-const services/non-con
730	R0	Contract with recreation dept	Miscellaneous	Misc. Other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
139	00	Courier/delivery services	Business-to-business services	Mobile services
508	00	Dance Club Note: City approval required on all NEW Businesses. Minimum fee is \$128.00; tax based on annual gross sales under A1 Required: Local permit & background check	Food/dining/dancing	Public Dance
460	A0	Dance public Note: City approval required on all NEW Businesses. Minimum fee is \$128.00; tax based on annual gross sales under A1 Required: Local permit & background check	Food/dining/dancing	Public Dance
200	00	Day care center Note: Per State Law Exempt from business license tax. Not required to file for license	General services - exempt	Misc. other
206	01	Dismantler/salvage yard	Miscellaneous	Misc. other
17	03	Dog & cat grooming	General services	Animal-vet & services
310	01	Door to door sales Required: Local permit & background check	Miscellaneous	Misc. Other
335	00	Draperies	General services	Misc. other
109	00	Dry cleaners	General services	Misc. other
160	00	Elec appliance repair/sales	B2B sales & services	Elect equipment
516	00	Entertainment services	Recreation/entertainment	Misc. Other
141	00	Equipment rental	General services	Misc. other
308	00	Equipment sales	General sales	Misc. other
413	01	Event planner/coordinator	General services	Misc. Other
367	00	Exercise equipment	Recreation/ Entertainment sales	Recreation products
398	00	Fabric or yarn stores	General sales	Misc. other
5	00	Feed & grain	General sales	Animal retail
222	01	Film/video production (Homebased)	General services	Misc. Other
396	00	Fire protection equipment	General sales	Misc. other
377	00	Florist	General sales	Florist/nursery
377	01	Flower stand	General sales	Florist/nursery
452	02	Food delivery - retail to homes	Food products-services	Mobil services-food
393	01	Formal attire/rentals & sales	General sales	Apparel stores

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
333	00	Furniture	General sales	Furn/app – retail
165	01	Furniture/appliance repair	General services	Furniture/appliance repair
305	00	General merchandise retail	General sales	Department stores
381	00	Gift shop	General sales	Misc. other
72	01	Glass products ret sales/svc	General sales & services	Misc. other
56	02	Graphic Design	Construction/home improvement services	Design services
56	01	Graphic design/cad Note: If renting space for operation, use Schedule 199.00 Professional Services	Construction/home improvement services	Design services
429	01	Handyman services	Construction/home improvement services	Bldg.-handyman/home repair
304	00	Hardware	Construction/home improvement services	Bldg.-retail
514	00	Health clubs/fitness centers Note: Yoga and Pilate Studios file under Schedule 199.00 Professional Services	Health & wellness sales & services	Fitness/health
387	00	Health stores	Food products-sales	Food/groceries/Markets
516	01	Hearing aids	General sales	Misc. other
341	00	Home furnishings	General sales	Furn/app – retail
402	00	Home improvement salesmen	Construction/home improvement sales	Misc. Other
326	00	Home occupancy retail	General sales	Misc. Other
523	01	Home repair & maintenance	Construction/home improvement services	Bldg.-handyman/home repair
36	00	Hotels with transient occupancy Note: All new applications for this schedule must be approved by city before issuance of license	Lodging	Hotels
452	01	House cleaning	General services	House cleaners
546	00	Import/export businesses	General sales	Misc. Other
386	00	Imported goods	General sales	Misc. other
567	01	Internet marketing (residential)	Business-to-business services	Web-internet
567	02	Internet sales	Business-to-business sales	Web/internet - sales

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
566	00	Internet service provider Note: If renting office space – use Schedule 199.00 Professional Services	Business-to-business services	Web-internet
130	00	Janitorial service	Business-to-business services	Misc. Other
372	02	Jewelry repairs	General services	Misc. other
372	01	Jewelry sales/mail order	General sales	Misc. Other
372	00	Jewelry store	General sales	Misc. other
338	01	Lamp repair	General services	Furniture/appliance repair
338	00	Lamps and shades	General sales	Misc. other
220	00	Landscape gardener	General services	Landscape-gardener
110	00	Laundromat	General services	Misc. other
934	00	Legal services/non-professional Note: Does not hold state license to practice law	General services	Legal services
184	02	Legal services-does not hold state license Note: If renting office space – use Schedule 199.00 Professional Services	General services	Legal services
354	00	Liquor or wine stores	Food products-sales	Liquor stores
166	01	Locksmith - mobile	General services	Mobile services
166	00	Locksmiths	General services	Misc. other
163	00	Machine shops	B2B services	Heavy ind
306	00	Mail order or catalog sales	General sales	Misc. Other
632	00	Mail receiving service	General services	Misc. other
634	00	Manicurist/pedicurist	General services	Beauty services
983	00	Marine services	General services	Misc. Other
327	00	Men's clothing	General sales	Apparel stores
142	02	Mobile services	General services	Mobile services
37	00	Motels with transient occ Note: All new applicants for this schedule must be approved by city before issuance of license	Lodging	Motels
662	01	Motion picture production serv	General services	Misc. Other
502	00	Motion picture theaters	Recreation/entertainment	Theaters
154	00	Motorcycle repair	Transportation services	Auto-detail/repair/services
887	02	Music publisher/gross receipts	General services	Misc. Other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
344	00	Music stores	General sales	Misc. other
376	00	News racks Note: Public Works Permit Required	Miscellaneous	Media
226	01	Newspaper distributor (Homebased)	Miscellaneous	Media
226	00	Newspaper distributors	Miscellaneous	Media
53	00	Newspaper publisher	Miscellaneous	Media
375	00	Newsstands	Miscellaneous	Media
370	00	Nurseries	General sales	Florist/nursery
345	00	Office equipment	B2B sales	Office equipment
153	03	Office Services	Miscellaneous	
153	02	Office services (Homebased)	Business-to-business services	Business services
346	00	Office supplies	B2B sales	Office supplies
690	00	Opticians - dispensing	General sales	Misc. other
302	00	Paint stores	Construction/home improvement sales	Bldg.-retail
251	01	Painter (No State Contractor's License)	Construction/home improvement services	Bldg.-handyman/home repair
206	05	Paper or container recycler	Business-to-business services	Mobile services
724	01	Parking attendant service	General services	Misc. Other
724	00	Parking lots & garages	B2B services	Misc. other
954	00	Payphones/coin or card	General services	Misc. Other
203	03	Pedicab/rickshaw operator NOTE: City approval required for all NEW businesses.	Transportation services	Vehicle for hire
203	02	Pedicab/rickshaw owner NOTE: City approval required for all NEW businesses.	Transportation services	Vehicle for hire
17	07	Pet exercising & sitting	General services	Animal-vet & services
17	06	Pet services	General services	Animal-vet & services
383	00	Pet shop	General sales	Animal-retail
16	02	Pet stores	General sales	Animal-retail
353	00	Pharmacy	General sales	Drug store
112	00	Photo processing	General services	Misc. other
125	00	Photocopy	B2B services	Business services

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
111	00	Photographers - free lance	General services	Misc. Other
111	03	Photographic services (residential)	General services	Misc. Other
111	01	Photographic services (store)	Miscellaneous	Misc. other
111	02	Photography studio	General services	Misc. other
733	00	Physical fitness trainer Note: Consultants use Schedule 732.00	Health & wellness services	Misc. Other
336	00	Picture frames	General sales	Misc. other
587	00	Plants-sales/service	General sales & services	Florist/nursery
784	00	Plating services	General services	Misc. other
169	00	Plumbing services Note: Does not have contractor's license	Construction/home improvement services	Bldg.-handyman/home repair
133	00	Pool services	General services	Mobile services
339	00	Pottery	General sales	Misc. other
55	00	Printing trade	Miscellaneous	Media
55	01	Printing trade (Homebased)	Business-to-business services	Misc. Other
54	00	Publishing	Miscellaneous	Media
214	00	Radio or tv broadcasting	Miscellaneous	Media
332	00	Record store	General sales	Misc. other
216	00	Refuse disposal co Note: Public Works Permit Required	Miscellaneous	Haul-refuse/disposal
34	00	Rental storage areas	General services	Misc. other
35	00	Rest homes & nursing homes	Health & wellness services	Retirement
301	01	Retail & licensed contractor with storefront Note: All other contractors, see contractor fees	General services	Misc. other
300	00	Retail sales	General sales	Department stores
300	02	Retail Sales – Valid for Retail Firearm Sales/MFG Note: Firearm dealers and retailers must obtain permit numbers and complete background check at city hall. All new applications for this category must be approved by city hall.	General sales	Department stores
390	A0	Retail sales/Services - general trade	General sales & services	Misc. other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
390400	00	Retail-wholesale combination Note: Gross receipts required on both Retail and Wholesale items	General sales	Misc. retail & wholesale
40	00	Retirement home	Health & wellness services	Retirement
39	00	Rooming house Required: New Businesses require city approval Note: Month-to Month Tenancy	Lodging	Rooming house
126	00	Sales - from resident in city limits	General sales	Misc. Other
356	00	Secondhand dealer Required: New Businesses require city approval and Local permit & background check	Miscellaneous	Antiques/2nd hand
153	01	Secretarial services (Homebased)	B2B services	Business services
142	00	Services (Homebased)	General services	Misc. Other
118	00	Shoe repair	General services	Apparel-repair
331	00	Shoe stores	General sales	Apparel stores
504	01	Special category/gross sales Note: This schedule is used for shared workspace operator subleasing to start-up companies	Miscellaneous	Misc. other
505	00	Special events Note: If one day even only – must purchase license at City	Miscellaneous	Misc. Other
837	00	Sporting goods Note: Firearm dealers and retailers must obtain permit numbers and complete background check at city hall. For firearm sales use Schedule 300.02 – Retail Sales – Valid for Retail Firearm Sales/MFG	Recreation/ Entertainment sales	Recreation products
358	00	Stamp & coin shops Required: New Businesses require city approval and local permit & background check	Miscellaneous	Antiques/2nd hand
392	00	Surf shops	Recreation/ Entertainment sales	Misc. other
65	01	Surfboards & supplies Misc. Other	Recreation/ entertainment sales	Misc. Other
134	00	Sweeping service	General services	Mobile services

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
156	00	Tailoring	General services	Apparel-repair
460	00	Tee shirt production	General sales & services	Misc. Other
366	00	Telephone (equipment) sales	B2B sales	Elect equipment
217	00	Telephone services	General services	Utility
343	00	Televisions	General sales	Furn/app – retail
501	00	Theaters	Recreation/entertainment	Theaters
357	00	Thrift shop Note: Not for secondhand dealers. Secondhand dealers use Schedule 356.00 Secondhand Dealer	Miscellaneous	Antiques/2nd hand
41	00	Time-share with transient occ	Lodging	Time-share
324	00	Tires	Transportation sales	Auto-parts/sales
207	00	Tobacco retail Must also purchase Schedule 207.01 – Tobacco Retail Permit and pay \$30.00 permit fee	Food products-sales	Tobacco
378	00	Tobacco shop Must also purchase Schedule 207.01 – Tobacco Retail Permit and pay \$30.00 permit fee	Food products-sales	Tobacco
206	02	Towing & auto body repair	Transportation services	Auto-detail/repair/services
369	00	Toys & games	General sales	Misc. other
459	00	Transient vendors Note: Sidewalk vendors require different application be completed. Use Schedule Code 126.02 - Must apply at City	Miscellaneous	Misc. Other
208	02	Travel or tour services	General services	Travel-services
208	00	Travel or tour services (Homebased) Note: If the applicant describes business as a travel consultant, the applicant should file as 199.00 Professional Services	General services	Travel-services
221	00	Tree trimming services	General services	Landscape-gardener
365	00	Trophy shop	General sales	Misc. other
151	01	Truck & trailer repair	Transportation services	Auto-detail/repair/services

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
881	00	TV- repair/sales/rentals	General sales & services	Furniture/appliance – services
1010	00	Utility services providers	General services	Utility
37	02	Vacation Rental - Coastal Note: New applicants must be city approved before license can be issued	Lodging	Vacation rentals
37	03	Vacation Rental - Not Verified - Non Coastal Note: New applicants must be city approved before license can be issued	Lodging	Vacation rentals
37	01	Vacation Rentals - Non Coastal Note: New applicants must be city approved before license can be issued	Lodging	Vacation rentals
37	04	Vacation Rentals - Not Verified - Coastal Note: New applicants must be city approved before license can be issued	Lodging	Vacation rentals
307	00	Vending machine operator Note: City approval required before license can be issued. Also requires local permit & background check	General sales	Misc. other
389	00	Video movies & supplies	General sales	Misc. other
1104	00	Video recorders/sales or rents	General sales	Furn/app – retail
222	00	Video-taping services	General services	Misc. Other
136	00	Warehousing	B2B services	Business services
374	00	Watches & clocks	General sales	Misc. other
1153	00	Water haulers	General services	Mobile services
964	00	Water purification system	General sales & services	Misc. Other
573	00	Web site development	B2B services	Web-internet
573	01	Website development (residential)	Business-to-business services	Web-internet
164	00	Welding services	Construction/home improvement services	Misc. other
128	00	Window cleaning	General services	Misc. Other
328	00	Women's clothing	General sales	Apparel stores
983	11	Yacht maintenance	Transportation services	Boat repair/charters/Services

SECTION A COLUMN 1 GROSS RECEIPTS -ANNUAL TAX RATE

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0.00 – 20,000.00	\$25.00
\$20,000.01 – 25,000.00	\$31.00
\$25,000.01 – 30,000.00	\$35.00
\$30,000.01 – 35,000.00	\$37.00
\$35,000.01 – 40,000.00	\$39.00
\$40,000.01 – 45,000.00	\$41.00
\$45,000.01 - 50,000.00	\$43.00
\$50,000.01 – 60,000.00	\$45.00
\$60,000.01 – 70,000.00	\$49.00
\$70,000.01 – 80,000.00	\$53.00
\$80,000.01 – 90,000.00	\$58.00
\$90,000.01 – 100,000.00	\$64.00
\$100,000.01 – 125,000.00	\$75.00
\$125,000.01 – 150,000.00	\$91.00
\$150,000.01 – 175,000.00	\$106.00
\$175,000.01 – 200,000.00	\$120.00
\$200,000.01 – 250,000.00	\$142.00
\$250,000.01 – 300,000.00	\$168.00
\$300,000.01 – 350,000.00	\$195.00
\$350,000.01 – 400,000.00	\$221.00
\$400,000.01 – 450,000.00	\$242.00
\$450,000.01- 500,000.00	\$266.00
\$500,000.01 – 600,000.00	\$292.00
\$600,000.01 – 700,000.00	\$325.00
\$700,000.01 – 800,000.00	\$360.00
\$800,000.01 – 900,000.00	\$374.00
\$900,000.01 – 1,000.00,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification "A": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.390 Tax - Gross Receipts - Retail Sales and Miscellaneous – Classifications: Section A Column 2

Only the following: airplane, auto or boat sales and service; cafes, restaurants, delicatessen, and food/grocery stores; lumber and building materials; and gasoline service stations (not auto repair).

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
228	00	Aircraft sales/service	Transportation sales & services	Aircraft-sales/services
321	00	Auto/truck sales for new or used	Transportation sales	Auto-sales - new/used
322	00	Automobile sales/used	Transportation sales	Auto-sales – used
301	00	Building materials	Construction/home improvement sales	Bldg.-retail
360	00	Convenience store	General sales	Misc. Other
319	00	Dairy products	Food products-sales	Food/groceries/markets
368	05	Delicatessen w/beer & wine	Food products-sales	Delicatessen
368	04	Delicatessen	Food products-sales	Delicatessen
64	08	Fast food places	Food products-sales	Restaurant-fast food
347	00	Food places	Food products-sales	Restaurants

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
325	00	Gas station	Transportation sales & services	Service station
315	00	Groceries	Food products-sales	Food/groceries/markets
313	00	Groceries w/beer & wine	Food products-sales	Food/groceries/markets
314	00	Groceries w/liquor	Food products-sales	Food/groceries/markets
399	00	Ice cream/yogurt	Food products-sales	Food/groceries/markets
316	00	Meat/fish or delicatessen	Food products-sales	Delicatessen
325	02	Mini-mart w gas & ABC license	Transportation sales & services	Service station
325	01	Mini-mart w/gasoline	Transportation sales & services	Service station
352	00	Motorcycle sales/service	Transportation sales & services	Auto-sales/services
317	00	Produce	Food products-sales	Food/groceries/markets
348	00	Restaurants w/ beer & wine	Food products-sales	Restaurants
349	00	Restaurants w/liquor	Food products-sales	Restaurants
348	01	Restaurants/café	Food products-sales	Restaurants
67	02	Seafood/retail & wholesale	Food products-sales	Food/groceries/markets

SECTION A COLUMN 2 GROSS RECEIPTS - ANNUAL TAX RATE

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0 – 20,000	\$25.00
\$20,000.01 – 25,000.00	\$25.00
\$25,000.01 – 30,000.00	\$25.00
\$30,000.01 – 35,000.00	\$28.00
\$35,000.01 – 40,000.00	\$30.00
\$40,000.01 – 45,000.00	\$31.00
\$45,000.01 - 50,000.00	\$32.00
\$50,000.01 – 60,000.00	\$34.00
\$60,000.01 – 70,000.00	\$37.00
\$70,000.01 – 80,000.00	\$40.00
\$80,000.01 – 90,000.00	\$44.00
\$90,000.01 – 100,000.00	\$48.00
\$100,000.01 – 125,000.00	\$57.00
\$125,000.01 – 150,000.00	\$68.00
\$150,000.01 – 175,000.00	\$80.00
\$175,000.01 – 200,000.00	\$90.00
\$200,000.01 – 250,000.00	\$107.00
\$250,000.01 – 300,000.00	\$126.00
\$300,000.01 – 350,000.00	\$146.00
\$350,000.01 – 400,000.00	\$166.00
\$400,000.01 – 450,000.00	\$182.00
\$450,000.01 – 500,000.00	\$200.00
\$500,000.01 – 600,000.00	\$219.00
\$600,000.01 – 700,000.00	\$244.00
\$700,000.01 – 800,000.00	\$270.00
\$800,000.01 – 900,000.00	\$281.00
\$900,000.01 – 1,000,000.00	\$300.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification "A": \$300.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.400 Tax - Gross Receipts - Manufacturing, Wholesaling and Processing: Section A Column 3

Manufacturing, wholesale, and processing facilities, located in the city. No retail sales.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
456	00	Auto parts wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Transportation sales/wholesale	Wholesale/ Manufacturing
320	01	Bakeries/wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Food products-sales	Wholesale/ Manufacturing
202	01	Beer & wine distributor Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Food products-sales	Food/groceries/ Markets
51	00	Clothing manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
359	01	Coin dealers/wholesale Note: for NEW Businesses - Requires local permit & background check. Refer to City Hall 735 Anacapa St	General sales	Wholesale/ Manufacturing
225	00	Dental lab Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Health & wellness sales & services	Wholesale/ Manufacturing
66	00	Food product/processing or manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
52	00	Furniture manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
457	00	Hardware wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Construction/home improvement sales	Wholesale/ Manufacturing
385	00	Health foods – wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Food products-sales	Wholesale/ Manufacturing

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
75	00	Home furnishing manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
454	00	Machines & equipment wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
50	00	Manufacturing industries Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
71	00	Pottery & ceramic prod manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
54	01	Publisher/wholesale distributor Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Miscellaneous	Media
67	11	Seafoods -wholesale Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Food products- sales	Wholesale/ Manufacturing
57	00	Sports equipment manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing
65	00	Surfboards & supplies Wholesale/ Manufacturing Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	Recreation/ Entertainment sales	Wholesale/ Manufacturing
499	00	Wholesale sales Note: In town operations ONLY – Not used for home based operations due to zoning regulations. Use Schedule 126.00	General sales	Wholesale/ Manufacturing

Section A Column 3 Gross Receipts Annual Tax Rate

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0 – 20,000.00	\$25.00
\$20,000.01 – 25,000.00	\$25.00
\$25,000.01 – 30,000.00	\$25.00
\$30,000.01 – 35,000.00	\$25.00
\$35,000.01 – 40,000.00	\$25.00
\$40,000.01 – 45,000.00	\$25.00
\$45,000.01 - 50,000.00	\$25.00
\$50,000.01 – 60,000.00	\$27.00
\$60,000.01 – 70,000.00	\$29.00
\$70,000.01 – 80,000.00	\$32.00
\$80,000.01 – 90,000.00	\$35.00
\$90,000.01 – 100,000.00	\$38.00
\$100,000.01 – 125,000.00	\$45.00
\$125,000.01 – 150,000.00	\$55.00
\$150,000.01 – 175,000.00	\$64.00
\$175,000.01 – 200,000.00	\$72.00
\$200,000.01 – 250,000.00	\$85.00
\$250,000.01 – 300,000.00	\$101.00
\$300,000.01 – 350,000.00	\$117.00
\$350,000.01 – 400,000.00	\$133.00
\$400,000.01 – 450,000.00	\$145.00
\$450,000.01 – 500,000.00	\$160.00
\$500,000.01 – 600,000.00	\$175.00
\$600,000.01 – 700,000.00	\$195.00
\$700,000.01 – 800,000.00	\$216.00
\$800,000.01 – 900,000.00	\$224.00
\$900,000.01 – 1,000,000.00	\$240.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification "A": \$240.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.400 Based Outside City Limits and Coming Into The City To Deliver a Product/Service: Section A Column 4

Businesses located outside Santa Barbara city limits and coming into the city to deliver a product; tax is based on sales inside Santa Barbara city limits only. Use Section A, Column 4.

NOTE: Professional Service/Consultants/General Contractor operations based outside city limits, coming into the city – pay a flat tax of \$100.00, includes companies under contract with the City of Santa Barbara. See Section B or Section C of the Tax Fee Schedule.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
450	00	Ret/wholesale-sales/services-nofpb	General sales	Misc. Retail/wholesale/Non-professional
450	01	Sales/Services from outside of city limits	General sales & services	Misc. Other

Section A Column 4 Gross Receipts Annual Tax Rate

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0 – 20,000.00	\$30.00
\$20,000.01 – 25,000.00	\$30.00
\$25,000.01 – 30,000.00	\$35.00
\$30,000.01 – 35,000.00	\$37.00
\$35,000.01 – 40,000.00	\$39.00
\$40,000.01 – 45,000.00	\$41.00
\$45,000.01 - 50,000.00	\$43.00
\$50,000.01 – 60,000.00	\$45.00
\$60,000.01 – 70,000.00	\$49.00
\$70,000.01 – 80,000.00	\$53.00
\$80,000.01 – 90,000.00	\$58.00
\$90,000.01 – 100,000.00	\$64.00
\$100,000.01 – 125,000.00	\$75.00
\$125,000.01 – 150,000.00	\$91.00
\$150,000.01 – 175,000.00	\$106.00
\$175,000.01 – 200,000.00	\$120.00
\$200,000.01 – 250,000.00	\$142.00
\$250,000.01 – 300,000.00	\$168.00
\$300,000.01 – 350,000.00	\$195.00
\$350,000.01 – 400,000.00	\$221.00
\$400,000.01 – 450,000.00	\$242.00
\$450,000.01 – 500,000.00	\$266.00
\$500,000.01 – 600,000.00	\$292.00
\$600,000.01 – 700,000.00	\$325.00
\$700,000.01 – 800,000.00	\$360.00
\$800,000.01 – 900,000.00	\$374.00
\$900,000.01 – 1,000,000.00	\$400.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification "A": \$400.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.400 Wholesalers From Outside City Limits – Delivery Of Merchandise To Be Resold In Santa Barbara: Section A Column 5

Wholesalers (from outside city limits). Delivery of merchandise to be resold by businesses in Santa Barbara. Tax is based on sales inside Santa Barbara only.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
453	00	Electrical products wholesale	General sales	Wholesale/manufacturing
452	00	Food products wholesale	Food products-sales	Wholesale/manufacturing
64	00	Home occ-manufacturing	General sales	Wholesale/manufacturing
458	00	Home occupancy wholesale	General sales	Wholesale/manufacturing
451	00	Wholesale delivery	General sales	Wholesale/manufacturing
498	00	Wholesale sales – delivered	General sales	Wholesale/manufacturing

Section A Column 5 Gross Receipts Annual Tax Rate

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0 – 20,000.00	\$30.00
\$20,000.01 – 25,000.00	\$30.00
\$25,000.01 – 30,000.00	\$30.00
\$30,000.01 – 35,000.00	\$30.00
\$35,000.01 – 40,000.00	\$30.00
\$40,000.01 – 45,000.00	\$30.00
\$45,000.01 - 50,000.00	\$30.00
\$50,000.01 – 60,000.00	\$30.00
\$60,000.01 – 70,000.00	\$30.00
\$70,000.01 – 80,000.00	\$32.00
\$80,000.01 – 90,000.00	\$35.00
\$90,000.01 – 100,000.00	\$38.00
\$100,000.01 – 125,000.00	\$45.00
\$125,000.01 – 150,000.00	\$55.00
\$150,000.01 – 175,000.00	\$64.00
\$175,000.01 – 200,000.00	\$72.00
\$200,000.01 – 250,000.00	\$85.00
\$250,000.01 – 300,000.00	\$101.00
\$300,000.01 – 350,000.00	\$117.00
\$350,000.01 – 400,000.00	\$133.00
\$400,000.01 – 450,000.00	\$145.00
\$450,000.01 – 500,000.00	\$160.00
\$500,000.01 – 600,000.00	\$175.00
\$600,000.01 – 700,000.00	\$195.00
\$700,000.01 – 800,000.00	\$216.00
\$800,000.01 – 900,000.00	\$224.00
\$900,000.01 – 1,000,000.00	\$240.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification "A": \$240.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.410 Tax – Contractors: Section B

Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors' License Board, doing business in the city, whether the business address is inside or outside city limits.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
448	00	A-HAZ-HIC	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Sewer & Sanitation
394	01	Alarm/Security Systems Note: Use Schedule 401.00 for those with State License	Contractors (\$80 - Not A, B, C)	B2B Services	Security
404	00	Boiler Hot Water Steam Fitting	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Plumbing Contractor

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
401	00	Building Contractor General	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
416	00	Building Moving Wrecking	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
405	00	Cabinet & Millwork	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
449	00	Carpentry	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
406	00	Concrete Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Concrete Contractor
410	00	Contractor – Note: General - Use Schedule 401.00	Contractor (\$100 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
407	00	Drywall Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
411	00	Earthwork & Paving	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Earthworks
408	00	Electrical Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Electrical Contractor
421	00	Elevator Contractor	Contractor (\$80 - All Other Classes)	Construction/Home Improvement Services	Bldg.-Contractor
403	00	Engineering Contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/Home Improvement Services	Bldg.-Contractor
129	00	Exterminators	Contractor (\$80 - All Other Classes)	General Services	Misc. Other
412	00	Fencing	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
413	00	Fire protection engineering	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
414	00	Flooring & floor coverings	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
415	00	Glazing contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Painting & decorating contractor
445	00	Heating ventilating & ac	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
417	00	Insulation and acoustical	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
418	00	Landscaping contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Landscape contractor
419	00	Lathing contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
439	00	Limited specialty	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
441	00	Masonry contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Landscape contractor

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
446	00	Ornamental metals	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Painting & decorating contractor
422	00	Painting and decorating	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Painting & decorating contractor
423	00	Parking & highway improvement	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Earth works
424	00	Pipeline & sewer contractor	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Sewer & sanitation
442	00	Plastering contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Painting & decorating contractor
443	00	Plumbing contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Plumbing contractor
427	00	Refrigeration	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
428	00	Roofing contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
429	00	Sanitation system	Contractor (\$100 - A, B, C-12, C-21, C-32, C-34, C-42)	Construction/home improvement services	Sewer & sanitation
444	00	Sheet metal contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
409	00	Signs (electric)	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Electrical contractor
410	B0	Specialty & sub-contractors	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
431	00	Steel reinforcing	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
432	00	Steel structural contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
433	00	Swimming pool contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Concrete contractor
447	00	Telecommunications/low voltage	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
434	00	Tile (ceramic & mosaic)	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Painting & decorating contractor
436	00	Water conditioning – contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Plumbing contractor
437	00	Welding contractor	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Bldg.-contractor
438	00	Well drilling (water)	Contractor (\$80 - All Other Classes)	Construction/home improvement services	Landscape contractor

Section B Contractors Rates

Building trades. All contractors licensed by the Department of Consumer Affairs State Contractors' License Board, doing business in the city, whether the business address is inside or outside city limits.

These rates apply to all building trades contractors working in the city: State Classes: A & B, C-12, C-21, C-32, AND C-42 PAY \$100

- A: [GENERAL ENGINEERING CONTRACTOR](#)
- B: [GENERAL BUILDING CONTRACTOR](#)
- C-12: [EARTHWORK AND PAVING CONTRACTOR](#)
- C-21: [BUILDING MOVING/DEMOLITION CONTRACTOR](#)
- C-32: [PARKING AND HIGHWAY IMPROVEMENT CONTRACTOR](#)
- C-42: [SANITATION SYSTEM CONTRACTOR](#)

For all other State Classes: pay \$80.00

Every person carrying on the business of electrical, plumbing, painting, specialty, or any other contractor not specifically mentioned in the preceding paragraph of this section, shall pay an annual tax of \$80.00. (Ord. 2930 §23, 1963)

- C: [SPECIALTY CONTRACTOR](#)

5.04.415 Posting of Names and Business Tax Numbers - Contractors.

Every person carrying on a business generally or specifically mentioned in Section [5.04.410](#), shall post in a conspicuous, easily visible location on any site where he or she is carrying on said business, his or her name and business tax number, and the names and business tax numbers of any and all subcontractors who perform any of the work at said site. (Ord. 3605, 1973)

5.04.420 Tax - Businesses and Professions Enumerated: Section C Professional

And every person conducting or carrying on the business of treating, curing, administering to, or giving treatments to the sick, wounded, or infirm for the purpose of bringing about their recovery, by any method or pursuant to any belief, doctrine, or system other than those herein specifically named and charging a fee or compensation therefor.

And any other profession or semi-profession not otherwise classified in this chapter. For purposes of determining whether a position is professional or semi-professional, the Tax and Permit Inspector shall use and be guided by the then-current edition of the Dictionary of Occupational Titles issued by the U.S. Department of Labor, Employment and Training Administration. A copy of said dictionary is on file with the Tax and Permit Inspector and the Office of Citizen Services. (Ord. 4269, 1984; Ord. 3951, 1978; Ord. 3861, 1976; Ord. 3522, 1972; Ord. 2930, 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
541	00	Abstract and title	General Services	Abstract and Title
193	00	Accountants	General services	Accountants
4	00	Acupuncture	Health & wellness services	Acupuncturists
149	00	Administrative office	B2B services	Administrative office
121	00	Advertising agencies	B2B services	Advertising-services
182	00	Animal hospital	General services	Animal-vet & services
734	00	Appraiser	Real estate	Appraiser

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
186	00	Architect	Construction/home improvement services	Architects
191	11	Artist's manager	General services	Misc. Other
184	00	Attorneys	General services	Attorneys
213	00	Audio/film/video producers	General services	Misc. Other
662	02	Brokers (non-real estate)	General services	Financial services
195	00	Certified public accountant	General services	Accountants
120	01	Certified therapist Note: Holds California Massage Therapy Council (CMTC) State License; If massage therapist does not hold state license notify applicant of city permit and background check requirement; direct to City Hall 735 Anacapa St	Health & wellness services	Therapists
181	00	Chiropractor	Health & wellness services	Chiropractor/office
102	01	Collection agency	B2B services	Financial services (bus)
662	03	Commission agents	General services	Misc. Other
393	00	Commodities-buying/selling-buying/selling	General services	Misc. Other
191	00	Computer consultant Note: All Consultants – taxed as Professional	B2B services	Consultants (bus)
191	05	Computer Software Sales and Services Consultant	B2B sales & services	Computer-software-sales & services
436	03	Computer software/sales Note: Applies to computer software/sales when leasing commercial space for business	B2B sales & services	Computer-software-sales & services
198	00	Consultant	B2B services	Consultants (bus)
198	01	Consultant (outside SB)	B2B services	Consultants (bus)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
197	00	Counseling	Health & wellness services	Health practitioner/office
102	00	Credit reporting services	B2B services	Financial services (bus)
7911	00	Dance studio/instructor Note: Yoga, palliates and dance instructors	General services	Misc. Other
190	00	Data processing services	B2B services	Misc. Other
498	01	Dating/introductory service	General services	Misc. Other
171	00	Dental office	Health & wellness services	Dentists/office
192	00	Design & drafting services	Construction/home improvement services	Design services
140	00	Detective service	General services	Misc. Other
122	00	Diet/nutrition centers	Health & wellness sales & services	Health practitioner/office
145	00	Drafting service	Construction/home improvement services	Design services
173	00	Educational services	General services	Misc. Other
135	00	Employment service	B2B services	Misc. Other
185	00	Engineering services	Construction/home improvement services	Engineering services
223	00	Escrow services	Real estate	Escrow services
375	01	Financial planner/advisor	General services	Financial services
117	00	Funeral parlor	General services	Misc. Other
56	00	Graphic design/cad prof	Construction/home improvement services	Design services
194	00	Income tax service	B2B services	Financial services (bus)
26	00	Insurance adjusters	General services	Financial services
104	01	Insurance broker Note: Insurance companies selling products other than their own are subject to business license tax as professional. See	General services	Financial services

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
		199.00 professional services		
196	00	Interior design	Construction/home improvement services	Design services
567	00	Internet marketing-office	B2B services	Web-internet
187	00	Landscape architects	Construction/home improvement services	Architects
184	01	Legal services (holds California State License to practice law)	General services	Legal services
119	00	Massage establishment Note: Requires local permit & background check. Refer to City Hall, 735 Anacapa St)	Health & wellness services	Massage establishment/school/technician
119	02	Massage school	Health & wellness services	Massage establishment/school/technician
120	03	Massage technician – employee Note: Requires employer letter and written statement – No services provided outside of employment for tax exempt status-employer pays for staff on their business license)	Health & wellness services	Massage establishment/school/technician
120	00	Massage technician/out calls Note: Holds California Massage Therapy Council (CMTTC) State License; If massage therapist does not hold state license notify applicant of city permit and background check requirement; direct to City Hall 735 Anacapa St	Health & wellness services	Massage establishment/school/technician
174	00	Medical center	Health & wellness services	Health practitioner/office
172	00	Medical labs	Health & wellness services	Labs
681	00	Model/talent agency	General services	Misc. Other
645	00	Mortgage broker	Real estate	Mortgage broker

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
662	00	Motion picture location Services	General services	Misc. Other
887	01	Music producer/publisher	General services	Misc. Other
180	00	Nursing services	Health & wellness services	Health practitioner/office
176	00	Optometrist	Health & wellness services	Optometrist/office
811	00	Paralegal	General services	Legal services
754	00	Pension & profit-sharing plans	General services	Misc. Other
732	00	Physical fitness consultant	Health & wellness services	Consultants
177	00	Physical therapist	Health & wellness services	Health practitioner/office
170	00	Physician's office	Health & wellness services	Doctors/office
199	00	Professional services	General services	Professional services
187	16	Promoter/producer	General services	Misc. Other
131	00	Property management	Real estate	Prop management
183	00	Psychologist	Health & wellness services	Health practitioner/office
850	00	Rental listing service	Real estate	Rental income
189	00	Research/development services	Construction/home improvement services	Misc. Other
123	00	Sign painters Note: Requires Public Works Permit for Curb Painting)	B2B services	Misc. Other
191	01	Software systems & services Note: Applies when leasing office space to conduct business	B2B services	Computer-services & repair
519	00	Sports instruction & training	Recreation/entertainment	Misc. Other
960	00	Stock & bond brokers	General services	Financial services
188	00	Surveyors	Construction/home improvement services	Misc. Other
868	01	Tattoo art studio	General services	Misc. Other

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
1	05	Tax preparers	B2B services	Financial services (bus)
887	00	Theatrical promoter/manager	General services	Misc. Other
147	00	Translation service	General services	Misc. Other
208	01	Travel services – professional	General services	Travel-services
178	00	Veterinary services	General services	Animal-vet & services
1174	00	Writer	General services	Misc. Other

Section C Professional Tax Rate

Every person conducting or carrying on any business, profession, or occupation herein enumerated, shall pay an annual tax based upon each professional member and the average number of employees computed as follows:

- A. The first person practicing his or her profession, or semi-profession, \$100.00 per year.
- B. For each additional professional or semi-professional, other than as a salaried employee, \$100.00 per year (i.e., partners, officers, paid on commission)
- C. For each additional professional or semi-professional, as a salaried employee, \$40.00 per year (i.e., supervisors, managers, technical staff)
- D. For each employee in addition to the above, \$20.00 per year (i.e., clerical, receptionist)

5.04.425 Residential Rentals: Section D Rental Properties

Rental Properties. Owners of residential or commercial properties producing rental income. Use Section D.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
1	00	Dwelling units – 2 or less	Exempt	Exempt
2	00	Dwelling units - residential 3-20 rental units Note: New businesses require City Approval	Real estate	Rental income
21	00	Dwelling units - residential - over 20 units Note: New businesses require City Approval	Real estate	Rental income
33	00	Mobile home park Note: All New businesses require City Approval	Real estate	Rental income
32	00	Residential & commercial rental combination Note: All New businesses require City Approval	Real estate	Residential & commercial props
20	00	Condos – owners association Note: All NEW Business license applicants require city approval.	Exempt	Exempt

Section D Rental Properties Tax Rate

A. Every person carrying on the business of operating an apartment house, a court, multi-unit residential, a permanent recreational vehicle or mobile home park (as defined in Titles 28 and 30 of this code), two-unit or single-unit residential, which business controls a total of three or more rental units, shall pay an annual fee based upon the total gross receipts as follows:

Annual Tax - \$15.00 minimum plus \$1.00 per \$1,000 gross receipts or fraction thereof over \$10,000.

B. For purposes of this section, the rental unit shall mean a residential that is offered for rent, lease, or charge and shall include, but not be limited to, the following or like situations: a single-unit, two-unit, or multi-unit residential, mobile home park space or permanent recreational vehicle space. (Ord. 5798, 2017; Ord. 4269, 1984; Ord. 3951, 1978)

5.04.426 Commercial Rentals: Section E Commercial Properties

Real Estate. Real estate developers and all individuals or corporations, licensed by the State of California, Department of Real Estate, who maintain an office within the city limits or who list or sell the property within the city limits. Use Section E.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
22	00	Commercial Rentals Note: NEW businesses require City Approval and a statement from owner clarifying they are not taking rent deduction (separate entity). If taking rent deduction, a license will be required and should be filed under appropriate category	Commercial Properties	Commercial Rentals
23	00	Commercial owner occupied Note: NEW businesses require City Approval and a statement from owner clarifying they are not taking rent deduction (separate entity). If taking rent deduction, a license will be required and should be filed under appropriate category	Exempt	Exempt

Every person carrying on the business of renting, leasing, or subletting one or more commercial rentals shall pay an annual fee based on the total gross receipts as follows:

Annual Tax - \$15.00 minimum plus \$1.00 per \$1,000 gross receipts or fraction thereof over \$10,000. (Ord. 3951, 1978)

5.04.430 Tax - Real Estate Brokers and Agents.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
430	B0	Real Estate Broker/Office	Real estate	Brokers
430	A0	Real Estate Agent (Independent Contractor)	Real estate	Agents
430	C0	Real Estate Broker employee	Real estate	Brokers

A. Every person conducting or carrying on business as a real estate broker and who is licensed as such by the State of California and having a business office in the City shall pay an annual tax of \$100.00. – **USE SCHEDULE 430.B0**

B. Every person conducting or carrying on business as an independent real estate salesperson or agent and having a business office in the City shall pay an annual tax of \$40.00. – **USE SCHEDULE 430.A0**

C. Every person conducting or carrying on business as a real estate broker and having a business office in the City shall pay a tax of \$20.00 for each employee in such business other than those employed as, and licensed by the State as, real estate salesmen or agents. (Ord. 3951, 1978; Ord. 3861, 1976; Ord. 3402, 1970; Ord. 2930, 1963) – **USE SCHEDULE 430.C0**

5.04.435 Tax - Real Estate Brokers, Salespersons, and Agents Not Having a Business Office in the City.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
435	00	Real estate out-of-town	Real estate	Out of town

Each person conducting or carrying on business as an agent, salesperson or real estate broker who is licensed as such by the State of California and who does not have a business office within the City shall pay an annual tax at the rate of \$10.00 per real estate transaction affecting property within the City during the year up to a maximum of \$40.00 per salesperson or agent and \$100.00 per broker. (Ord. 3951, 1978)

5.04.440 Tax - Real Estate Developer.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
440	00	DEVELOPERS REAL ESTATE Note: All NEW businesses require city approval.	REAL ESTATE	REAL ESTATE
20	00	CONDOS – OWNERS ASSOCIATION	EXEMPT	EXEMPT

A. 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:

Building Permit Value - Yearly Total	Annual Tax
\$0 (no permits issued) to \$250,000.00	\$100.00
\$250,000.00 up to \$500,000.00	\$150.00
\$500,000.00 and above	\$200.00

B. A person carrying on the business of real estate developer as defined in Section [5.04.010](#) shall be deemed to be carrying on such business in the City if:

1. Offices are maintained in the City for the regular and substantially continuous conduct of the affairs of the business; or
2. Building permits are issued by the City to someone acting for such person for the construction of a building or buildings in the regular course of the business.

C. The following activities of a person whose business is classified and taxed under this section shall be deemed to be incidents and parts of such business, and shall not be separately classified and taxed, so long as and to the extent that such activities are confined exclusively to the real property, as improved, acquired in the course of such business. **Note: Developer offices in Santa Barbara, not pulling developer building permits issued by Santa Barbara, are classified under one of these categories or administrative office:**

1. Property management;
2. Contractor;
3. Engineering;
4. Architectural engineering;
5. Real estate agency or brokerage; and
6. Financing (not including purchase financing for sales from developer to buyer).

D. Notwithstanding any other provision of this section, the classification and taxing as real estate developer of any person shall not preclude additional classification and taxing under other sections of this chapter where:

1. Improved real property is acquired and held to produce rental income for a period longer than one year; or
2. Real property is acquired and improved and measured from the date of approval upon final inspection by the Building Division, such improved real property is held to produce rental income for a period longer than one year.

E. If 50% or more of the ownership interest of a business otherwise subject to classification and tax under this section is owned by a person classified and taxed under this section, then such business shall not be separately taxed but shall be included as a part of the business of the person classified and taxed under this section. (Ord. 2975 §1, 1964; Ord. 2930 §25.1, 1963)

5.04.450 Tax - Wholesale and Retail Delivery by Vehicle - No Fixed Place of Business.

Every person not having a fixed place of business within the City who delivers within the City goods, wares or merchandise of any kind by vehicle, or who provides any service by the use of vehicles in the City, shall pay an annual tax of \$30.00 per vehicle for each vehicle used within the City, or a tax based upon the annual gross receipts of the business derived from all business done and deliveries made within the City, computed according to the following table, whichever is greater.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
451	00	Wholesale delivery	General sales	Wholesale/ Manufacturing
498	00	Wholesale sales - delivered	General sales	Wholesale/ Manufacturing

Section A Column 5 Gross Receipts Annual Tax Rate

Gross receipts under \$1,200 – Use schedule 730.00 GROSS RECEIPTS UNDER \$1200 = \$5.00 PER YEAR

Annual Gross Receipts in Thousands	Classification "A"
\$0 – 20,000.00	\$30.00
\$20,000.01 – 25,000.00	\$30.00
\$25,000.01 – 30,000.00	\$30.00
\$30,000.01 – 35,000.00	\$30.00
\$35,000.01 – 40,000.00	\$30.00
\$40,000.01 – 45,000.00	\$30.00
\$45,000.01 - 50,000.00	\$30.00
\$50,000.01 – 60,000.00	\$30.00

\$60,000.01 – 70,000.00	\$30.00
\$70,000.01 – 80,000.00	\$32.00
\$80,000.01 – 90,000.00	\$35.00
\$90,000.01 – 100,000.00	\$38.00
\$100,000.01 – 125,000.00	\$45.00
\$125,000.01 – 150,000.00	\$55.00
\$150,000.01 – 175,000.00	\$64.00
\$175,000.01 – 200,000.00	\$72.00
\$200,000.01 – 250,000.00	\$85.00
\$250,000.01 – 300,000.00	\$101.00
\$300,000.01 – 350,000.00	\$117.00
\$350,000.01 – 400,000.00	\$133.00
\$400,000.01 – 450,000.00	\$145.00
\$450,000.01 – 500,000.00	\$160.00
\$500,000.01 – 600,000.00	\$175.00
\$600,000.01 – 700,000.00	\$195.00
\$700,000.01 – 800,000.00	\$216.00
\$800,000.01 – 900,000.00	\$224.00
\$900,000.01 – 1,000,000.00	\$240.00

The annual tax on annual gross receipts in excess of \$1,000,000.00 shall be as follows:

Classification “A”: \$240.00 plus \$20.00 per \$100,000.00 gross receipts or fraction thereof up to \$3,000,000.00, plus \$15.00 per \$100,000.00 gross receipts or fraction thereof between \$3,000,000.00 and \$6,000,000.00 gross receipts or fraction thereof, plus \$10.00 per \$100,000.00 gross receipts or fraction thereof in excess of \$6,000,000.00 gross receipts or fraction thereof.

5.04.460 Tax - Flat Amount - Businesses Enumerated: Section F Special Categories

These businesses require special permits or registration: Approval by City is required prior to beginning business operations.

Every person carrying on the businesses herein enumerated shall pay an annual tax as follows:

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
211	01	Airline Shuttle Services	\$100.00 per year	General services	Misc. Other
460	C0	Fortune tellers Required: New Businesses require city approval and local permit & background check	\$240 per year	General services	Misc. Other
512	00	Golf course Required: New Businesses require city approval	\$120 per year	Recreation/entertainment	Golf course
460	D2	Golf courses, miniature Required: New Businesses require city approval	\$80 per year	Recreation/entertainment	Golf course
460	E0	Golf driving ranges Required: New Businesses require city approval	\$80 per year	Recreation/entertainment	Golf course

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
105	00	Hospitals Required: New Businesses require city approval	\$250 per year	Health & wellness	Hospital
364	00	Pawnbrokers Note: All new pawnbrokers require city approval, local permit & background check	\$240 per year	General services - \$240/year	Misc. Other
146	00	Security services Note: If providing private patrol services, applicants must apply directly with City Hall to obtain required permit number	\$100.00 each	B2B Services	Security
460	H0	Telephone soliciting Required: New Businesses require city approval	\$200 per year	General services - \$200/year	Telemarketing

(Ord. 4407, 1986; Ord. 3861, 1976; Ord. 3229, 1967; Ord. 2930, 1963)

5.04.470 Tax - Billboard.

Every person engaged in the business of billboard advertising shall pay an annual tax of \$200.00, or 50 cents (\$0.50) per lineal foot of billboard located in the City, whichever is greater. (Ord. 3861, 1976; Ord. 2930, 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
470	00	Billboards-per linear foot	Business-to-business services	Advertising-services

5.04.480 Tax - Trucking - Hauling.

A. Every person carrying on the business of operating any truck, tractor, or another 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:

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
206	00	Towing service - not more than 2 axles-weight less than 10,000 lbs	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
206	07	Towing service - not more than 2 axles-weight 10,000 lbs or over	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
212	00	Truck/hauling-not more than 2 axles-weight less than 10,000 lbs	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
212	01	Truck/hauling-not more than 2 axles-weight 10,000 lbs or over	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
206	08	Towing service - 3 or more axles-weight less than 10,000 lbs	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
206	09	Towing service - 3 or more axles-weight 10,000 lbs or over	24 cents (\$0.24) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
480	00	Truck/hauling-3 or more axles-weight less than 10,000 lbs	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul
480	01	Truck/hauling-3 or more axles-weight 10,000 lbs or over	16 cents (\$0.16) for each day or fraction thereof such vehicle is used. (minimum fee = \$20)	Miscellaneous	Haul
916	00	Rubbish/trash hauling	20 cents (\$0.20) for each day or fraction thereof such vehicle is used (minimum fee = \$20)	Miscellaneous	Haul

B. In determining the weights and types of equipment upon which the tax under this section is required to be measured, the weight prescribed by the Motor [Vehicle Code](#) of the State of California shall apply and the applicant for the such tax shall present the certificate of registration from that Department for reference.

C. Every vehicle upon which the tax under this section is required to be measured shall have conspicuously displayed thereon the tax sticker furnished by the Tax and Permit Inspector.

D. Any person required to pay the annual tax imposed by this section, when making any statement, other than a corrected statement, set out in Sections [5.04.210](#) through [5.04.240](#), may estimate the number of and the unladen weights of any vehicles to be used as specified in subsection A of this section. Such estimate may be based upon any reasonable method of calculation and any finally determined overpayments or underpayments shall be paid in, credited, or returned, in the manner provided in Sections [5.04.230](#) to [5.04.240](#).

E. No tax hereunder shall be required for the operation of any vehicle for any day or fraction thereof when such vehicle is operated exclusively between points within this City and points without this State.

F. No tax hereunder shall be required for the operation of any motor vehicle or equipment along the streets of this City if such operation is merely occasional and incidental to a business conducted elsewhere; provided, however, that no operation shall be deemed merely occasional if trips or hauls are made, beginning or ending at points within this City upon an average of more than once a week in any quarter, and a business shall be deemed to be conducted within this City if an office or agency is maintained here or if transportation business is solicited here.

G. The provisions of this section are not to be construed as imposing a tax upon vehicles, but as a method of classification of business. (Ord. 3861, 1976; Ord. 2930, 1963)

5.04.490 Tax - Transporting Persons for Hire.

Calculate at \$55 per vehicle.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
490	01	Ambulance - per vehicle per day	Transportation services	Vehicle for hire
204	00	Bus service	Transportation services	Vehicle for hire
202	00	Limousine service Note: Limo Services with base in city taxed as administrative office for company	Transportation services	Vehicle for hire
203	01	Taxicab driver Note: Apply at Santa Barbara Police Department	Transportation services	Vehicle for hire
203	00	Taxicab operator Note: Additional Permit Requirement at Santa Barbara Police Department	Transportation services	Vehicle for hire
490	00	Transporting persons for hire Note: Lyft/Uber Drivers – License not required if driver resides outside city limits.	Transportation services	Vehicle for hire

5.04.500 Tax - Bowling Alleys and Poolrooms.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
500	00	Bowling alleys & pool rooms (per table per year)	Recreation/entertainment	Misc. Other
509	00	Pool hall (per table per year)	Recreation/entertainment	Misc. Other
2220	00	Pool or billiard hall (per table per year)	Recreation/entertainment	Misc. Other

Every person carrying on the business of a public bowling alley, pool, or billiard room, shall pay an annual tax per table or alley of \$10.00. (Ord. 3861, 1976; Ord. 2930, 1963)

5.04.520 Tax - Peddlers of Personal Property.

Schedule 520.00 - Every person carrying on the business of a peddler of cement, auto polish, flags, banners, balloons, canes, horns, trumpets, musical or noise-making instruments of any kind, toys, badges, buttons, shoestrings, hair pins, lead pencils, combs, souvenirs, or other items of personal property, shall pay a tax of \$10.00 per day with a maximum of \$50.00 per month. (Ord. 2930 §33(a), 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
520	00	Peddlers of personal property, one day sale, special events	\$10/per day (maximum of \$50/month)	Miscellaneous	Misc. Other

Schedule 311.01 – Reserved for beachfront vendors only. **Note:** Sidewalk vendors require a SIDEWALK VENDOR form which should be filed under schedule 126.02.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
311	01	Beachfront vendor	Flat fee of \$60	Miscellaneous	Misc. Other
126	02	Sidewalk vendor- Note: each vendor must complete the sidewalk vendor application at City Hall	Fee is calculated at \$25 plus \$4.00 CA State Fee per vendor, minimum 1 vendor	Miscellaneous	Transient vendors

5.04.530 Tax - Peddlers of Nursery Products, Food, Meat and Produce.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
311	00	Catering trucks – license is per truck	Fee is calculated at \$60.00 per vehicle	Food products-services	Food-catering trucks

Every person engaged in the business of a peddler of flowers, plants, ferns, nursery stock, or meat, game eggs, ice cream, candy, peanuts, popcorn, chewing gum, non-alcoholic drinks, tamales, beans, sandwiches, nuts, or poultry, fish, fruit, vegetables, bread, crackers, cake, pies, or other foodstuffs intended for human consumption, or magazines, newspapers or periodicals, by means of any wagon or other vehicle, shall pay a tax of \$60.00 per year for each vehicle; by means of any basket, tray or other container carried by hand, \$10.00 per year. (Ord. 2930 §33(b), 1963)

5.04.540 Tax - Miscellaneous Peddlers.

Every person carrying on the business of a peddler other than those specifically mentioned in Sections [5.04.520](#) and [5.04.530](#) shall pay a tax of \$10.00 per day. (Ord. 2930 §33(c), 1963)

See schedule 520.00 PEDDLERS OF PERSONAL PROPERTY, ONE DAY SALE, SPECIAL EVENTS.

5.04.550 Tax - Peddlers Advertising.

Every person carrying on the business of a peddler of medicine, who calls attention to his or her wares or advertises the same by the use of music, entertainment, speech, fancy or grotesque dress, or another device, shall pay a tax of \$100.00 per day. (Ord. 2930 §33(d), 1963)

5.04.560 Tax - Menagerie, Dog, or Pony Show.

Every person carrying on the business of conducting a menagerie, or dog or pony show, shall pay a tax of \$50.00 per day; a circus shall pay a tax of \$300.00 per day for one ring, \$325.00 per day for two rings, and \$350.00 per day for three rings or more, and for each and every sideshow or after a show in connection therewith, the tax shall be \$25.00 per day, and for each concession in connection therewith, the tax shall be \$15.00 per day. (Ord. 2930 §34(a), 1963)

5.04.570 Tax - Acrobatic or Theatrical Exhibitions.

Every person carrying on the business of conducting acrobatic or theatrical exhibitions under canvas shall pay a tax of \$75.00 per day. (Ord. 2930 §34(b), 1963)

5.04.580 Tax - Circus.

Use section 5.04.590.

5.04.590 Tax - Fair or Carnival.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
475	00	Carnival/circus event Note: City approval required on all NEW Businesses along with local permit & background check	Miscellaneous - \$300/day (must also purchase schedule 475.01 carnival/circus concessions)	Misc. Other
475	01	Carnival/circus concessions Note: City approval required on all NEW Businesses along with local permit & background check	Miscellaneous - \$15/day for each concession over 10 (must also purchase schedule 475.00 carnival/circus event)	Misc. Other

Every person engaged in the business of conducting a fair, carnival or exhibition in the City shall pay a tax of \$300.00 for each day or portion thereof during which the fair, carnival or exhibition is conducted, plus \$15.00 per day for each concession over 10. (Ord. 2930 §34(d), 1963)

5.04.600 Tax - Junk Collector.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
600	00	Junk collector	Miscellaneous	Antiques/2 nd hand

Every person carrying on the business of a junk collector without a fixed place of business within the City shall pay a tax of five dollars per day or \$50.00 per year. (Ord. 2930 §35, 1963)

5.04.620 Tax - Photographers - Transient.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
620	00	Photographer – transient Note: Sidewalk vendors require different application be completed. Use Schedule Code 126.02 - SBMC 9.49	Miscellaneous	Misc. Other

- A. Every person carrying on the business of a photographer, who has no fixed place of business within the City, shall pay an annual tax of \$60.00.
- B. Every person engaged in the business of soliciting or canvassing or taking orders, for the taking or making of photographs or views, who does not have a fixed place of business within the City, shall pay a tax of five dollars per day for each such canvasser, solicitor, or photographer. (Ord. 2930 §37, 1963) **ADDITIONAL INFORMATION** – Applicants must pay the Sidewalk Vendor schedule if declaring themselves specifically as transient.

5.04.630 Tax - Solicitors, Canvassers.

Every person carrying on the business of soliciting or canvassing or taking orders for any goods, wares or merchandise, or any other thing at retail, and not having a fixed place of business in the City or is not an agent of a principal having a fixed place of business in the City, shall pay a tax of five dollars per day for each such canvasser or solicitor. (Ord. 2930 §38, 1963)

5.04.640 Tax - Wrestling or Boxing.

Every person, before exercising any of the privileges conferred by Section [5.48.030](#) shall obtain from the City Treasurer, a permit to conduct any boxing contests, sparring or wrestling matches or exhibitions where an admission fee is received, and for such permit shall pay to the City Treasurer in advance, a fee of \$50.00.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
640	00	Wrestling or Boxing NOTE: This permit must be purchased at the City.	Recreation/Entertainment	Recreation/Entertainment

5.04.650 Tax - Museums.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
650	01	Museums - fixed admission price	Recreation/entertainment	Museum/art galleries

Every person carrying on the business of conducting a museum that charges a fixed admission fee, shall pay an annual tax as prescribed by Section [5.04.390](#); museums without a fixed admission fee shall pay an annual tax of \$25.00 per year, except that no tax shall be required for any museum operated by a governmental entity or by any school or church. (Ord. 4330, 1985; Ord. 2930 §40, 1963) Note: All museums (with no fixed admission price) should file under schedule 650.00 MUSEUMS – NO FIXED ADMISSION PRICE and pay under gross receipts calculation.

5.04.660 Tax - Sellers of Home-grown Products.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
660	00	Homegrown produce seller	General sales	Florist/nursery

Every farmer, poultry man or horticulturist, carrying on the business of selling at wholesale or retail produce grown or raised wholly by him or herself or his or her immediate family in Santa Barbara County, shall pay an annual tax of five dollars. This provision shall not apply to nurseries or other commercial establishments which buy produce for resale as well as selling their own products. (Ord. 2930 §41, 1963)

5.04.670 Exemptions - Constitution or Statutes of the United States or of the State of California.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
670	00	U.S. or state exempt Required: NEW Businesses require city approval	Exempt	Exempt

Nothing in this chapter shall be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the State of California from the payment to municipal corporations of such taxes herein prescribed. (Ord. 2930 §42(a), 1963)

5.04.680 Exemptions - Franchised Public Utility.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
218	00	Franchised Public Utility	Exempt	Exempt

Any public utility operating under a franchise from this City and paying a franchise tax is subject to the provisions of this chapter to the extent of any retail sales of merchandise in which such utility may engage in this city. (Ord. 2930 §42(a), 1963)

5.04.690 Exemptions - Charitable, Educational or Religious Organization.

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
210	00	Charitable non-profit NOTE: City approval required for all NEW businesses.	Exempt	Exempt

A. The provisions of this chapter shall not be deemed or construed to require the payment of a tax to conduct, manage or carry on any business, occupation or activity, from any institution or organization which is conducted, managed or carried on wholly for the benefit of charitable purposes or from which profit is not derived, either directly or indirectly, by any individual, firm or corporation; nor shall any tax be required for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious or moral subjects within the City whenever the receipts of any such entertainment, concert, exhibition or lecture are to be appropriated to any church or school, or to any religious or benevolent purpose; nor shall any tax be required for the conducting of any entertainment, dance, concert, exhibition or lecture by any religious, charitable, fraternal, educational, military, State, County or municipal organization or association, whenever the receipts of any such entertainment, dance, concert, exhibition or lecture are to be appropriated for the purpose and objects for which such association or organization was formed, and from which profit is not derived, either directly or indirectly, by an individual, firm or corporation; provided, however, that nothing in this section contained shall be deemed to exempt any such institution or organization from complying with the provisions of this chapter, or other ordinances of this City requiring a permit from the City Council or any commission or officer to conduct, manage or carry on any profession, trade, calling or occupation.

B. The payment of necessary expenses incurred for the conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, religious, or moral subjects shall not be deemed to be profit derived by any individual, firm or corporation for the purposes of this section. (Ord. 2930 §42(b), 1963)

5.04.700 Claim for Exemption.

Any person claiming an exemption pursuant to this chapter shall file a verified statement with the Tax and Permit Inspector, stating the facts upon which the exemption is claimed. (Ord. 2930 §42(c), 1963)

5.04.710 Exemption - Issuance of Receipt.

The Tax and Permit Inspector shall, upon a proper showing contained in the verified statement, issue a receipt to such person claiming exemption under Section [5.04.690](#) without payment to the City of the tax required by this chapter. (Ord. 2930 §42(d), 1963)

5.04.720 Exemption - Revocation.

The Tax and Permit Inspector may revoke any receipt granted pursuant to the provisions of Sections [5.04.680](#) - [5.04.710](#) upon information that the individual or entity is not entitled to the exemption as provided herein. (Ord. 2930 §42(e), 1963)

5.04.730 Certain Businesses with Annual Gross Receipts of \$1,200.00 or Less.

Schedule 730.00 GROSS RECEIPTS UNDER \$1200 - Notwithstanding any other provision of this chapter, where any person is required to pay a business tax under this chapter measured by the annual gross receipts of such person's business, then, where such gross receipts are \$1,200.00 or less, the amount of the tax to be paid shall be five dollars. (Ord. 2937 §4, 1963; Ord. 2930 §43, 1963)

5.04.735 Artists Tax Exemption.

Notwithstanding any other provision of this chapter, Artists, as the term is used in Section [5.04.420](#), shall not be taxed if their annual gross receipts are less than \$5,000.00. Artists with gross annual receipts of \$5,000.00 or more shall be taxed in accordance with Section [5.04.390](#) or [5.04.420](#), as applicable. (Ord. 5677, 2014)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
209	05	Arts & crafts (annual gross under \$5,000) Note: exempt if selling Sunday arts & craft. Business license is required if vendor resides in city and sells online or at other venues use Schedule 209.03	Miscellaneous - exempt	Exempt
209	04	Artist / Professional Rate	General services – pay as professional – gross section c	Misc. Other
191	12	Artist's manager / Professional Rate	General services – pay as professional – gross section c	Misc. Other

5.04.740 Minors 16 Years and Under - Exemption.

Every natural person of the age of 16 years or under, whose annual gross receipts from any and all businesses are \$500.00 or less, shall not be required to pay a business tax under the provisions of this chapter. (Ord. 2930 §44, 1963)

5.04.750 Disabled Veterans - Exemption.

Any veteran, who is unable to obtain a livelihood by manual labor due to physical disability, may, at the discretion of the Tax and Permit Inspector, pay a tax to hawk or peddle any goods, wares or merchandise without payment of any tax, by applying to the Tax and Permit Inspector and producing a certificate from a local physician showing the applicant to be physically disabled, evidence of being a legal voter of the State of California, and a copy of an honorable discharge. (Ord. 2930 §45, 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
760	00	Other disabled exempt NOTE: City approval required for all NEW businesses.	Miscellaneous - exempt	Exempt

5.04.760 Disabled Persons - Exemption.

Any person who is unable to obtain a livelihood by manual labor due to a physical disability, may, at the discretion of the Tax and Permit Inspector, obtain a receipt under the provisions of this chapter, without payment of any tax, by applying to the Tax and Permit Inspector and producing a certificate from a local physician showing the applicant to be physically disabled. (Ord. 2930 §46, 1963)

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
760	00	Other disabled exempt NOTE: City approval required for all NEW businesses.	Miscellaneous - exempt	Exempt

Miscellaneous Other Schedules

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	CALCULATIONS AND LICENSE FEES	MAJOR CATEGORY	SUB-CATEGORY
731	00	Contract with city	\$100 per year	Miscellaneous	Misc. Other
1011	00	Cell site antenna – report # of antennas	\$25 per cell antenna Note: each cell tower requires separate license	Miscellaneous - \$25/per cell antenna	Media

Miscellaneous Other Schedules Continued

SCHEDULE NUMBER	SCHEDULE CODE	SCHEDULE DESCRIPTION	MAJOR CATEGORY	SUB-CATEGORY
675	01	Storage only - EXEMPT	Miscellaneous – exempt but license application and renewal are required	Misc. Other
229	00	Airline - exempt	Miscellaneous	Exempt
209	02	Arts & Crafts Beach Show vendor	Miscellaneous	Exempt
100	00	Banks and banking services	Miscellaneous	Exempt
210	00	Charitable non-profit	Miscellaneous	Exempt
23	00	Commercial - owner occupied	Miscellaneous	Exempt
200	00	Day care center	Miscellaneous	Exempt
1	00	Dwellings - 2 or less-exempt	Miscellaneous	Exempt
103	00	Financial institutions	Miscellaneous	Exempt
219	00	Governmental agencies	Miscellaneous	Exempt
460	G0	Hospital - non-profit	Miscellaneous	Exempt
142	03	House numbers on curbs	Miscellaneous	Exempt
104	00	Insurance company or agent	Miscellaneous	Exempt
201	00	Limo or bus/P.U.C. exempt Note: Limo Services with base in city taxed as administrative office for company	Miscellaneous	Exempt
675	00	Miscellaneous exempt	Miscellaneous	Exempt
481	00	Motor carrier/DMV exempt	Miscellaneous	Exempt
210	05	Nonprofit/public service org NOTE: City approval required for all NEW businesses.	Miscellaneous	Exempt
101	00	Savings and loan	Miscellaneous	Exempt
998	00	Tax-exempt	Miscellaneous	Exempt
670	00	U.S. or state exempt	Miscellaneous	Exempt
20	00	Condos – owner’s association Note: Home owner associations Exempt from tax	Real estate	Owner’s associations

CANNABIS BUSINESS OPERATIONS

9.44.070 Maximum Number and Type of Authorized Commercial Cannabis Businesses Permitted.

The number of each type of commercial cannabis business that shall be permitted to operate in the City shall be established by resolution of the City Council.

BUSINESS TYPE	NAME	TAX TABLE REFERENCE
300.CC	Commercial cannabis	Retail – 5.04.390 Tax
300.DD	Commercial cannabis distribution (delivery) Note: General delivery not under city permit, business license is issued as courier/delivery business type 139 courier/delivery services same as furniture delivery, appliance delivery, document delivery	Retail – 5.04.390 Tax
300.MF	Commercial cannabis manufacturing	Manufacturing – 5.04.400 Tax
300.MD	Cannabis medical dispensary	Retail - 5.04.390 Tax

Note: All NEW Business license tax applicants require city approval.

This section is only intended to create a maximum number of commercial cannabis businesses that may be issued permits to operate in the City under each category. Noting in this chapter creates a mandate that the City must issue any or all of the commercial cannabis business permits if it is determined that it is in the best interest of the City to not issue the maximum number, or any number of permits, or if the applicants do not meet the standards which are established in the application requirements or further amendments to the application process.

Each year following the initial award of permits, if any, or at any time in the City Council's discretion, the City Council may reassess the number of commercial cannabis business permits which are authorized for issuance. The City Council, in its discretion, may determine by resolution that the number of commercial permits should stay the same, be reduced or be expanded. (Ord. 5813, 2017)

The City only allows TWO Medical Cannabis Dispensaries and a maximum of FIVE Commercial Cannabis permit holders.

All applicants must email:
planningcounter@santabarbaraca.gov