

CITY OF SEASIDE CALIFORNIA BUSINESS LICENSE TAX

All NEW businesses located inside the city limits of the City of Seaside are required to pay a Fire Inspection Fee, in addition to the Admin Fee and License Tax. Home Based Businesses are not required to pay the Fire Inspection Fee.

All new businesses located inside the city limits of Seaside will require city approval prior to the issuance of a business license.

<u>Schedule Number</u>	<u>Schedule Code</u>	<u>Business Operations Tax Descriptions</u>	<u>Pay Amount Due or See the Indicated Schedule</u>
541	00	ABTRACTOR	B
541211	00	ACCOUNTANT (CPA)	B
541810	00	ADVERTISING AGENT	B
621910	00	AMBULANCE SERVICE - PER VEHICLE	\$37.50 PER VEHICLE
531311	00	<p>APARTMENTS</p> <p>Additional Info: Apartments located in the city limits of Seaside must also pay an annual fire inspection based on the number of units as noted below.</p> <p>One (1) to twenty (20) units \$288.00 Twenty-one (21) to fifty (50) units \$538.00 More than fifty (50) units \$718.00</p> <p>See Fire Inspection Fee - Schedule 1.00</p>	<p>\$7.50 per rental unit, plus fire inspection fee based on units</p> <p>Note: License tax is required only for apartments with 3 or more units.</p>
531320	00	APPRAISER	B
541310	00	ARCHITECT	B
541380	00	ASSAYER	B
541110	00	ATTORNEY	B
561990	00	<p>AUCTION AND CLOSING OUT SALES</p> <p>Additional Information: Each application for a Class A or Class B permit under Chapter 5.12 of the City Ordinance must be accompanied by a bond in the principal sum of \$2,500.00, the form of which shall be approved by the city attorney, with one or more sureties, thereon, to be approved by the city clerk. Upon receipt of permit, license can be applied for/purchased.</p>	D
541211	01	AUDITOR	B

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811111	00	AUTO REPAIR BUSINESS Additional Information: All Auto Repair Businesses that are physically located within the city limits of Seaside are required to pay an ANNUAL Fire Inspection Fee (Schedule 1.01) of \$288.00.	Schedule B – plus fire inspection fee
441	00	AUTO, TRUCK, TRAILER, MOTORCYCLE & BOAT SALES - ANY COMBINATION - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
999999	00	AUTOMOBILE OR TRUCKS FOR HIRE OR RENT - PER VEHICLE	\$37.50 PER VEHICLE
441110	00	AUTOMOBILE SALES - NEW OR USED - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
541710	00	BACTERIOLOGIST	B
812199	00	BATHS, PUBLIC, STEAM	B
812112	00	BEAUTY SALON	B
713290	00	BINGO Additional Information: All "New" businesses require city approval	\$50.00
441222	00	BOAT SALES - NEW OR USED - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
425	00	BROKERS	B
812990	00	BUSINESS DEALING IN PERSONAL SERVICES - NOT OTHERWISE SPECIFIED	B
611410	00	BUSINESS SCHOOL	B
812991	00	CANNABIS DISPENSARY – RETAIL New cannabis dispensaries shall pay an initial tax for the first quarterly payment based on six percent of two thousand dollars of annual sales per square foot of the dispensary floor area. Cannabis dispensaries renewing their business license shall pay a business operation tax equal to six percent of the annual gross receipts.	

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<u>Schedule Number</u>	<u>Schedule Code</u>	<u>Business Operations Tax Descriptions</u>	<u>Pay Amount Due or See the Indicated Schedule</u>
812991	01	CANNABIS BUSINESSES – NON-RETAIL Wholesale, Manufacturing, Processing, Research and Testing of cannabis and/or cannabis related products shall pay a business operations tax equal to two percent of one thousand dollars of annual sales per square foot of the use's floor area. Non-retail cannabis businesses renewing their business license shall pay a business operation tax equal to two percent of the annual gross receipts.	
541710	01	CHEMISTS	B
621391	00	CHIROPODISTS	B
621310	00	CHIROPRACTOR	B
454390	00	CHRISTMAS TREE LOTS - with no permanent location within the city limits of Seaside or not in conjunction with an established business. Additional Information: A surety bond is required.	\$20.00 per day with a maximum of \$75.00 per month "Temp License"
713990	00	CIRCUSES AND CARNIVALS	\$1,125.00 for the first 3 days, or any part thereof, and \$75.00 per day thereafter "Temp License"
541330	00	CIVIL ENGINEER	B
999999	01	CLEANING AND/OR LAUNDRY TRUCKS - PER VEHICLE - NO FIXED PLACE OF BUSINESS	\$37.50 PER VEHICLE
812990	01	CLEANING BUILDINGS, WINDOWS	B
561440	00	COLLECTION AGENCY	B
488410	01	CONTRACT -PATROL TOWING OPERATIONS - All "NEW" businesses require approval from the city	B
238210	01	CONTRACTORS - INSIDE CITY LIMITS Additional Information: All "NEW" businesses carrying on the business of general engineering or building contractor, or plumbing or electrical roofing contractor, or other specialty contractor - must provide valid state contractor's license and be approved by the city. All renewal licenses must provide a valid state contractor's license.	F
561450	00	CREDIT BUREAU	B
<u>Schedule Number</u>	<u>Schedule Code</u>	<u>Business Operations Tax Descriptions</u>	<u>Pay Amount Due or See the Indicated Schedule</u>
238210	00	CONTRACTORS - OUTSIDE OF CITY LIMITS Additional Information: All "NEW" and "Renewal" businesses carrying on the business of general	F

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		engineering or building contractor, or plumbing or electrical roofing contractor, or other specialty contractor - must provide valid state contractor's license.	
812220	00	CREMATORIUM	B
999999	02	DAIRY PRODUCTS, RETAIL - PER VEHICLE - NO FIXED PLACE OF BUSINESS	\$37.50 PER VEHICLE
713990	01	DANCES	\$7.50 per dance, Max of \$37.50 per quarter " Temp License "
611610	00	DANCING SCHOOL	B
812990	02	DANCING TEACHER	B
999999	03	DELIVERY OF GASOLINE, OIL, OR OTHER PETROLEUM PRODUCTS - PER VEHICLE	\$75.00 PER VEHICLE
339116	00	DENTAL LABORATORY	B
621210	00	DENTAL TECHNICIAN	B
621210	01	DENTIST	B
621111	00	DERMATOLOGIST	B
812990	03	DESIGNER	B
561611	00	DETECTIVE	B
621	00	DOCTOR	B
812320	00	DRY CLEANER	B
541330	01	ELECTRICAL ENGINEER	B
541612	00	EMPLOYMENT AGENT	B
541330	02	ENGINEER	B
522	00	FINANCE COMPANY	B
451110	00	FIREARM SALES Additional Information: All Businesses must provide a copy of their Federal Firearms Permit along with a permit from the City of Seaside.	D

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1	00 or 01, 03 (see to right)	<p>FIRE INSPECTION FEE</p> <p>Additional Information: ALL NEW BUSINESSES PHYSICALLY LOCATED WITHIN THE CITY LIMITS OF SEASIDE must pay the Fire Inspection Fee of \$288.00 (Schedule 1.03).</p> <p>There is a REQUIRED ANNUAL FEE for Auto Repair, that fee is \$288.00 (Schedule 1.01)</p> <p>Apartments and Hotels/Motels located in the city limits of Seaside pay an annual fire inspection based on the number of units as noted below. (Schedule 1.00)</p> <p>One (1) to twenty (20) units \$288.00 Twenty-one (21) to fifty (50) units \$538.00 More than fifty (50) units \$718.00</p>	
812210	00	FUNERAL DIRECTOR	B
561730	00	GARDENING/MAINTENANCE	B
999999	08	GENERAL BUSINESS - Not otherwise classified	B
541	01	GEOLOGIST GRINDER	B
812990	04	GUNSMITH	B
236118	00	HANDYMAN	B
721110	00	<p>HOTEL/MOTEL</p> <p>Additional Information: All Hotel/Motels that are physically located in the city limits of Seaside are required to pay an ANNUAL Fire Inspection Fee based on the number of units. See schedule 1.00</p>	Schedule B - plus fire inspection fee based on units
561720	01	HOUSE CLEANING	B
541213	00	INCOME TAX EXPERT	B
524291	00	INSURANCE ADJUSTER	B
541410	00	INTERIOR DECORATOR	B
541930	00	INTERPRETER	B
561720	00	JANITOR/JANITORIAL	B
541910	00	LABORATORY TECHNICIAN	B
541320	00	LANDSCAPE ARCHITECT	B
541910	01	LAPIDARY	B
812310	00	LAUNDROMAT	B
115210	00	LIVERY STABLE	B
561622	00	LOCKSMITH	B
721	00	LODGING PLACES	B

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339	00	MANUFACTURING - If any person carrying on the business of manufacturing also engages in the retail business, whether selling products manufactured by him or not, he shall be required to obtain a license and pay the tax specified for such <u>retail business</u> in addition to this license: provided, that any person engaged in the business of manufacturing shall not be required to obtain a license in addition to his manufacturing license to engage in the wholesale or jobbing business with respect to products manufactured by him.	A
812990	05	MASSEUR	B
541330	03	MECHANICAL ENGINEER	B
621511	00	MEDICAL LABORATORY	B
492210	00	MESSENGER SERVICE	B
812199	01	MINERAL BATH	B
531190	00	MOBILE HOME PARKS	B
441229	01	MOTORCYCLE SALES - NEW OR USED - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
611610	01	MUSIC SCHOOL	B
812199	02	MUSIC TEACHER	B
812113	00	NAIL SALON	B
541850	00	NONAPPURTENANT OUTDOOR ADVERTISING STRUCTURES - shall pay fifteen cents per square foot of reader board area per year	\$.15 cents per square foot
999999	09	NON-PROFIT Additional Information: All NEW Non-Profit businesses physically located inside the city limits are required to pay the one time Fire Inspection Fee of \$288.00 plus the administration fee. See schedule 1.03 All RENEWALS only pay the administration fee.	All Renewals only pay the administration fee
621320	00	OCULIST	B
621320	01	OPTICIAN	B
621320	02	OPTOMETRIST	B
621111	01	ORTHOPEDIST	B
621310	01	OSTEOPATH	B

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812930	00	PARKING LOT	B
621	01	PATHOLOGIST	B
561612	00	PATROL SERVICE	B
522298	00	PAWNSHOPS AND PAWNBROKERS Additional Information: All "NEW" businesses must present a certificate of clearance from the Chief of Police certifying that the business conforms in all respects with the laws and regulations of the city and the State.	\$150.00
454390	01	PEDDLERS, ITINERANT VENDORS, SOLICITORS, HAWKERS - All "NEW" businesses must present proof of clearance from the Chief of Police "Temp Licenses"	\$20.00 per day with a maximum of \$75.00 per month "Temp Licenses"
561710	00	PEST CONTROL	B
621	02	PHYSICIAN	B
621340	00	PHYSIOTHERAPIST	B
812990	06	PIANO TUNER	B
713990	02	PINBALL MACHINES AND JUKEBOXES	4% of gross receipts
812990	07	PLUNGE	B
621	03	POSTURE CORRECTION	B
812990	08	PRACTITIONER NATURE, ETC....	B
561	00	PRIVATE POLICE Additional Information: - "Private investigators" and "street patrol officers" includes all persons who furnish, supervise, agree to furnish or otherwise provide patrol, guard, watchmen or other protection services for property or help prevent theft, unlawful taking, loss, embezzlement, misappropriation or concealment of any property - must provide permit issued by chief of police	B
999999	07	PROPERTY MANAGEMENT	\$7.50 per rental unit
812990	09	PUBLIC STENOGRAPHER	B
221	00	PUBLIC UTILITIES	A
812990	10	RADIOGRAPHER	B
531210	00	REAL ESTATE BROKER	C
722110	00	RESTAURANTS - full service	D
722211	00	RESTAURANTS - limited service	D

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Schedule Number	Schedule Code	Business Operations Tax Descriptions	Pay Amount Due or See the Indicated Schedule
531110	00	<p>REAL PROPERTY RENTAL - Every person engaged in the business of owning, conducting or operating an apartment house, dwelling houses, house court, bungalow, or contiguous dwelling units, containing three or more rental units or other accommodations for dwelling, sleeping or lodging in such place shall pay a business operations tax for each fiscal year per rental unit.</p> <p>Additional Information: An ANNUAL Fire Inspection Fee is due based upon the number of units for Apartments and Hotels/Motels only. See schedules for Apartments and Hotels/Motels.</p>	\$7.50 per rental unit
44	00	<p>RETAIL BUSINESSES</p> <p>Additional Information: All "NEW" Retail Licenses require city approval if physically located inside Seaside and must provide a copy of their Sellers Permit.</p>	D
445	00	<p>RETAIL LIQUOR AND BEVERAGE STORES -</p> <p>Establishments selling liquor and other beverages and/or retail food items in conjunction with the sale of retail liquor for off-site consumption as the principal sales items. This rate shall not apply to retail food establishments and similar establishments which do not sell liquor or alcoholic beverages as the principal item.</p> <p>Additional Information: All NEW businesses must provide a copy of the Alcoholic Beverage Control (ABC) Board of California license to the city. Upon City approval of the new business and payment in full a license will be issued.</p>	\$75.00
999999	04	SCOOTERS OR MOTORBIKES, RENTAL - PER VEHICLE	\$37.50 PER VEHICLE
561612	01	SECURITY	B
531110	01	<p>SHORT TERM RENTAL PROPERTY - Every person engaged in the business of renting property shall pay a business operations tax for each fiscal year per rental unit. New business Fire Inspection Fee is collected by the city. Permit from city is required.</p>	B
812990	11	SIGN PAINTER	B
713940	00	SPAS	B
493120	00	STORAGE WAREHOUSE	B
541330	04	STRUCTURAL ENGINEER	B
621111	02	SURGEON	B
541990	00	SURVEYOR	B
812199	04	TANNING SALON	B

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485310	00	TAXICABS - PER VEHICLE - certificate and drivers permit required by the city	\$37.50 PER VEHICLE
711510	00	TAXIDERMIST	B
524127	00	TITLE INSURANCE	B
441229	00	TRAILER SALES - NEW OR USED - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
441110	01	TRUCK SALES - NEW OR USED - INCLUDES RENT OR LEASE Additional Info: All "NEW" businesses are required to provide a copy of their Sellers Permit.	E
812199	03	TURKISH BATHS	B
812210	01	UNDERTAKER	B
621111	03	UROLOGIST	B
488410	00	VEHICLE TOWING AND GARAGE SERVICES - All "NEW" businesses require approval from the city.	B
532490	00	VENDING MACHINES - The owner of the business establishment and/or premises whereat vending machines are located shall be liable and responsible for the licensing of such vending machines.	G
541940	00	VETERINARIAN	B
811490	00	WATCH REPAIRING	B
812990	12	WEIGHING MACHINE	B
999999	05	WHOLESALE DELIVERY - PER VEHICLE	\$52.50 PER VEHICLE
42	00	WHOLESALE OR JOBBING BUSINESS	A
999999	06	WHOLESALE PICKUP - PER VEHICLE	\$52.50 PER VEHICLE
621	04	X-RAY TECHNICIAN	B

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Seaside, CA Business License Tax Schedules Reference Tables

SCHEDULE "A"

Gross receipts of \$100,000.00 or less per year, the sum of \$37.50. Gross receipts in excess of \$100,000.00 per year, the sum of \$37.50 **plus** \$37.50 for each \$100,000.00 of gross receipts, or fraction thereof, in excess of \$100,000.00 per year.

SCHEDULE "B"

Gross receipts of \$25,000.00 or less per year, the sum of \$37.50. Gross receipts in excess of \$25,000.00 per year, the sum of \$37.50 **plus** \$9.00 for each \$5,000.00 of gross receipts, or fraction thereof, in excess of \$25,000.00 per year.

SCHEDULE "C"

Gross receipts of \$25,000.00 or less per year, the sum of \$45.00. Gross receipts in excess of \$25,000.00 per year, the sum of \$45.00 **plus** \$10.00 for each \$5,000.00 of gross receipts, or fraction thereof, in excess of \$25,000.00 per year.

SCHEDULE "D"

Gross receipts of \$49,999.99 or less per year, the sum of \$37.50 plus \$4.50 for each additional \$5,000.00 of gross receipts, or fraction thereof.

SCHEDULE "E"

Gross receipts of \$100,000.00 or less per year, the sum of \$75.00. Gross receipts in excess of \$100,000.00 per year, the sum of \$75.00 **plus** \$1.00 for each \$5,000.00 of gross receipts, or fraction thereof, in excess of \$100,000.00 per year.

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SCHEDULE "F"		
FROM	TO	TAX DUE
ZERO	\$24,999.99	\$18.75
\$25,000.00	\$49,999.99	\$37.50
\$50,000.00	\$74,999.99	\$56.25
\$75,000.00	\$100,000.00	\$75.00
\$100,000.01	\$124,999.99	\$93.75
\$125,000.00	\$149,999.99	\$112.50
\$150,000.00	\$174,999.99	\$131.25
\$175,000.00	\$200,000.00	\$150.00
\$200,000.01	\$224,999.99	\$168.75
\$225,000.00	\$249,999.99	\$187.50
\$250,000.00	\$274,999.99	\$206.25
\$275,000.00	\$300,000.00	\$225.00
\$300,000.01	\$324,999.99	\$243.75
\$325,000.00	\$349,999.99	\$262.50
\$350,000.00	\$374,999.99	\$281.25
\$375,000.00	\$400,000.00	\$300.00
\$400,000.01	\$424,999.99	\$318.75
\$425,000.00	\$449,999.99	\$337.50
\$450,000.00	\$474,999.99	\$356.25
\$475,000.00	\$500,000.00	\$375.00
\$500,000.01	\$524,999.99	\$393.75
\$525,000.00	\$549,999.99	\$412.50
\$550,000.00	\$574,999.99	\$431.25
\$575,000.00	\$600,000.00	\$450.00
\$600,000.01	\$624,999.99	\$468.75
\$625,000.00	\$649,999.99	\$487.50
\$650,000.00	\$674,999.99	\$506.25
\$675,000.00	\$700,000.00	\$525.00
\$700,000.01	\$724,999.99	\$543.75
\$725,000.00	\$749,999.99	\$562.50
\$750,000.00	\$774,999.99	\$581.25
\$775,000.00	\$800,000.00	\$600.00
\$800,000.01	\$824,999.99	\$618.75
\$825,000.00	\$849,999.99	\$637.50
\$850,000.00	\$874,999.99	\$656.25
\$875,000.00	\$900,000.00	\$675.00
\$900,000.01	\$924,999.99	\$693.75
\$925,000.00	\$949,999.99	\$712.50
\$950,000.00	\$974,999.99	\$731.25
\$975,000.00	\$1,000,000.00	\$750.00

For additional gross receipts beyond \$1,000,000.00, the license tax will follow the above scale in increments of \$18.75, \$37.50, \$56.25 and \$75.00.

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Seaside, CA Business License Tax Schedules Reference Tables

SCHEDULE "G"

SCHEDULE "G"

<u>FROM</u>	<u>TO</u>	<u>TAX DUE</u>
ZERO	\$1,000.00	\$7.50
\$1,000.01	\$2,000.00	\$15.00
\$2,000.01	\$10,000.00	\$30.00
\$10,000.01	\$20,000.00	\$97.50
\$20,000.01	\$30,000.00	\$172.50
\$30,000.01	\$40,000.00	\$247.50
\$40,000.01	\$50,000.00	\$322.50
\$50,000.01	\$60,000.00	\$405.00
\$60,000.01	\$70,000.00	\$487.50
\$70,000.01	\$80,000.00	\$577.50
\$80,000.01	\$90,000.00	\$667.50
\$90,000.01	\$100,000.00	\$757.50

If gross receipts exceed \$100,000.00 then an additional tax is due based upon an increment scale as noted above.

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