

CITY OF PORT HUENEME

BUSINESS LICENSE TAX & FEE SCHEDULE



Business License Certificates are issued on the fiscal year basis, July 1- June 30. All business license certificates expire on June 30th each year and must be renewed no later than July 31 to avoid penalties. The cost of a business license certificate is based on the type of business and physical location. **Total amount due includes the business license tax which is calculated either as a flat rate or gross receipts as detailed below, plus a \$14 administrative fee & the state-mandated \$4 SB1186 Fee:**

GROSS RECEIPTS SCHEDULE

IN-CITY BUSINESSES SELLING PHYSICAL GOODS (such as retail, restaurants, clothing stores, grocery stores, drugstores, etc.) & HAIR SALON OWNERS

Annual Gross Receipts	Business License Tax Amount
\$0 to \$10,000	\$15.00
\$10,001 to \$200,000	\$15.00 or \$1.50 per \$1,000, whichever is greater
\$200,001 to \$300,000	\$300 plus \$1.40 per \$1,000 over \$200,000
\$300,001 to \$400,000	\$440 plus \$1.00 per \$1,000 over \$300,000
\$400,001 to \$500,000	\$540 plus \$0.95 per \$1,000 over \$400,000
\$500,001 to \$750,000	\$635 plus \$0.90 per \$1,000 over \$500,000
\$750,001 to \$1,000,000	\$860 plus \$0.88 per \$1,000 over \$750,000
\$1,000,001 to \$2,000,000	\$1,080 plus \$0.86 per \$1,000 over \$1,000,000
\$2,000,001 to \$3,000,000	\$1,940 plus \$0.84 per \$1,000 over \$2,000,000
\$3,000,001 to \$5,000,000	\$2,780 plus \$0.71 per \$1,000 over \$3,000,000
\$5,000,001 plus	\$4,200 plus \$0.60 per \$1,000 over \$5,000,000

If a business license tax is based on gross receipts, applicants must estimate receipts from the opening date of their business through June 30th of the current fiscal year. Each year thereafter, an updated remittance of proof of gross receipts is required for renewal.

For new businesses falling under the Gross Receipts tax category, the tax amount due must exceed the **MINIMUM BUSINESS LICENSE TAX AMOUNT*** due which is prorated on a quarterly basis and charged based on date of application.

*Minimum Fee (Prorated): July – September \$100.00; October – December \$75.00; Jan. – March \$50.00; April – June \$25.00

FLAT RATE BUSINESS LICENSE TAX CATEGORIES

<p>PROFESSIONAL OCCUPATIONS OFFERING SERVICES:</p> <p><u>In-City Location (fixed place of business)</u> Calculate total per number of employees in each category: Professional Person (Owner) \$75.00 Professional Employee \$15.00 Non-Professional Employee (Admin) \$3.00</p> <p><u>Out of City Location:</u> July – Sept. \$75.00 Oct. – Dec. \$56.25 Jan. – March \$37.50 April – June \$18.75</p>	<p>CONTRACTORS:</p> <p><u>General Contractors (A or B Classification)</u> July – Sept. \$100.00 Oct. – Dec. \$75.00 Jan. – March \$50.00 April – June \$25.00</p> <p><u>Subcontractors (C or D Classification)</u> July – Sept. \$75.00 Oct. – Dec. \$56.25 Jan. – March \$37.50 April – June \$18.75</p>	<p>REAL ESTATE:</p> <p><u>Broker</u> July – Sept. \$75.00 Oct. – Dec. \$56.25 Jan. – March \$37.50 April – June \$18.75</p> <p><u>Sales Agent</u> July – Sept. \$20.00 Oct. – Dec. \$15.00 Jan. – March \$10.00 April – June \$5.00</p>	
<p>RESIDENTIAL/ COMMERCIAL PROPERTY RENTALS:</p> <p>Annual tax depending on number of units: \$105.00 for the first 4 units -plus- \$6.00 per each unit in excess of 4 units</p> <p>Prorate on a quarterly basis</p>	<p>FORTUNE TELLERS:</p> <p><u>Annual tax:</u> July – Sept. \$450.00 Oct. – Dec. \$337.50 Jan. – March \$225.00 April – June \$112.50</p>	<p>VENDING MACHINES/ COIN OPERATED AMUSEMENT DEVICES:</p> <p><u>Annual tax per device:</u> \$30.00</p> <p>Prorate on a quarterly basis</p>	<p>MOBILE SERVICE VEHICLES:</p> <p><u>Up to 3 vehicles:</u> July – Sept. \$70.00/per vehicle Oct. – Dec. \$52.50/per vehicle Jan. – March \$35.00/per vehicle April – June \$17.50/per vehicle</p> <p><u>Fleet of 4+ vehicles:</u> \$375 annual tax, prorate quarterly</p>

*For example, an applicant who applies in August estimates his gross receipts to be \$65,000. According to the gross receipts schedule, his business license tax amount would be \$97.50 (\$65,000 divided by \$1,000 x \$1.50). In this case, he would be charged the \$100.00 minimum. If this same applicant applies in October (2nd quarter of the fiscal year), he would be charged \$97.50 because the prorated minimum fee is \$75.00.