Revised 1/1/13 SB1186

BUSINESS LICENSE TAX APPLICATION
CITY OF SANTA BARBARA

City Hall
735 Anacapa Street
Phone (805) 564-5346

Mail: P.O. Box 1990
Santa Barbara, CA
93102

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.

DESCRIPTIONS

A1 All stores and shops in the city, open to the public, except those listed in A2. Use **Section A, Column 1.**

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 Home based businesses (location is **not** open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales, mail order or catalog sales, etc. Use **Section A, Column 4.**
Note: This category does not apply to professional services or any "consulting" business.

Other business located **outside** Santa Barbara city limits, but coming into the city to deliver a product or provide a service. Tax is based on sales **inside** Santa Barbara city limits only. Use **Section A, Column 4.**
Note: This category does not apply to anyone licensed by the State Contractors' License Board or providing professional/consulting services.

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: public dance; fortunetellers; hospitals; junk dealers; pawnbrokers; telephone solicitors; trucking and hauling; and vehicles for hire. Applicants will be advised of the amount due.

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 SB 1186 – DISABILITY ACCESS requires cities to impose a $1 state fee on all business licenses issued on or after Jan 1, 2013. 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 located in one of these districts, it is subject to an annual assessment. You will receive a separate invoice. 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, and 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. Amount to be paid is based on the type of business and parking related criteria.

BUSINESS TAX RATES
CITY OF SANTA BARBARA

SECTION A — GROSS RECEIPTS

This table is to be used for business description A1 through A5. Your first payment should be based on your estimated first year's gross sales. Your estimate should agree with the estimate provided to the State Board of Equalization to obtain a resale number/Seller's Permit.

Select the gross receipts range in the left column within which your estimate falls. The number to the right in the column designated for your business description is the amount to pay. Example: Your estimated first year gross is $185,000. Your business is a café description A2. Use column 2. The tax amount due is $90.00.

If Annual Gross Receipts in dollars are:	1	2	3	4	5
	Your tax is:				
0 - 20,000	25	25	25	30	30
20,001 - 25,000	31	25	25	30	30
25,001 - 30,000	35	25	25	35	30
30,001 - 35,000	37	28	25	37	30
35,001 - 40,000	39	30	25	39	30
40,001 - 45,000	41	31	25	41	30
45,001 - 50,000	43	32	25	43	30
50,001 - 60,000	45	34	27	45	30
60,001 - 70,000	49	37	29	49	30
70,001 - 80,000	53	40	32	53	32
80,001 - 90,000	58	44	35	58	35
90,001 - 100,000	64	48	38	64	38
100,001 - 125,000	75	57	45	75	45
125,001 - 150,000	91	68	55	91	55
150,001 - 175,000	106	80	64	106	64
175,001 - 200,000	120	90	72	120	72
200,001 - 250,000	142	107	85	142	85
250,001 - 300,000	168	126	101	168	101
300,001 - 350,000	195	146	117	195	117
350,001 - 400,000	221	166	133	221	133
400,001 - 450,000	242	182	145	242	145
450,001 - 500,000	266	200	160	266	160
500,001 - 600,000	292	219	175	292	175
600,001 - 700,000	325	244	195	325	195
700,001 - 800,000	360	270	216	360	216
800,001 - 900,000	374	281	224	374	224
900,000 - 1,000,000	400	300	240	400	240
Over 1,000,000	400+	300+	240+	400+	240+
+$20 per 100,000 over one million (round up to next $20 increment on fractions over 100,000)					
Over 3,000,000	800+	700+	640+	800+	640+
+$15 per 100,000 over three million (round up to next $15 increment on fractions over 100,000)					
Over 6,000,000	1,250+	1,150+	1,090+	1,250+	1,090+
+$10 per 100,000 over six million (round up to next $10 increment on fractions over 100,000)					

DO NOT REPORT THE SALE OF ALCOHOLIC BEVERAGES

SECTION B — CONTRACTORS

These rates apply to all building trades contractors working in the city:

State Classes: A and B, C-12, C-21, C-32, C-34 and C-42 pay $100.00. (Engineering, General, Earthwork and Paving, Building Moving/Wrecking, Parking and Highway Improvement, Pipeline/Sewer and Sanitation Systems)

All other classes: pay $80.00

SECTION C — PROFESSIONALS

These rates apply to all professional businesses with a business location in the city. Professional businesses are listed in the Santa Barbara Municipal Code or classified as professional in the Directory of the Occupational Titles. The **minimum is $100.00** in this classification. Professionals from **outside** the city pay the minimum rate.

1. For the first person, and each additional professional (partner or paid commission basis) pay **$100.00.**
2. For each salaried professional or semi-professional, pay **$40.00.**
3. For each non-professional or clerical, pay **$20.00.**

SECTION D — RENTAL PROPERTIES

The tax amount is $15.00 for the first $10,000 annual gross rent estimate, and $1.00 for each additional $1,000 or fraction thereof.

SECTION E — REAL ESTATE

1. Each broker must pay $100.00, plus $40.00 for each salaried agent and $20.00 for each clerical or non-licensed employee.
2. Each sales agent must pay $40.00.
3. Brokers or sales agents whose business office is located outside the city must pay $10.00 for each transaction involving property in the city (maximum $100.00 for brokers, $40.00 for sales agents).

REAL ESTATE DEVELOPERS - Fee is based on value of building permits on land located within the city. If permit value is $0 to $250,000, fee is $100.00. If permit value is $250,001 to $500,000, fee is $150.00. If permit value is $500,001 or more, fee is $200.00.

SECTION F — SPECIAL CATEGORIES

These businesses require special permits or registration:

Approval is required prior to beginning business operations -

- Dances, Dance Halls, Café Entertainment
- Dating and Escort Services
- Firearms Sales
- Fortunetellers
- Massage Establishments or Practitioners
- Paratransit Service (Taxi, Limousine, etc.)
- Peddlers
- Private Handbill Distributor
- Video Arcade and Electronic Game Machines

Limited operation may be permitted pending approval -

- Coin-operated machines (vending or amusement)
- Pawnbrokers
- Pool and Billiard Rooms
- Secondhand or Junk Dealers
- Towing Service
- Uniformed Security/Private Patrol Operators

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DO NOT USE SHADED AREAS

LEAVE SPACES BLANK IF NOT APPLICABLE

Account No.	1 **Business Name**, as it will appear on signs or ads, or as recorded with the County Clerk	2 Open Date	**Class**

3 **Business address, number and street (*do not use P.O. Box or private mail box address)***	4 **Suite/Room**

5 **City, State, and Zip Code**	6 **Contact**, name of person to contact during business hours

7 **Business Phone**	**Fax**	**E-mail**	8 **State Resale Number**

9 **Federal Employer I.D. No. (T.I.N.)**	10 **State E.D.D. No.**	11 ☐ Sole-Proprietorship ☐ Partnership ☐ Corporation ☐ Other ☐ Limited Liability Co.	☐ Home Based ☐ Commercial Sq. Ft _____

Exp. Date	12 **Business Description** (headings from telephone book yellow pages help to properly classify the business)

13 **Owner Name**, if a corporation, use corporate name and list principals

14 **Home office or residence, corporate or LLC headquarters address or individual's residence**

15 **Home Phone**

16 **Social Security Number**

17 **Mailing Address**, use only if different from address in box 3

18 **State License**, for building contractors and others requiring a State license

Type

Number

Exp. Date

19 **Gross Sales Annual Estimate**, if business is taxed on gross sales, enter amount reported to obtain the State Resale Number.

13a **Owner Name**, if a corporation, use corporate name and list principals

14a **Home Office or residence, corporate or LLC headquarters address or individual's residence**

15a **Home Phone**

16a **Social Security Number** (of individual named in box 13a)

FOR OFFICE USE

Bill Codes

PAYMENT INFORMATION

Return application with payment

Make checks payable to:
CITY OF SANTA BARBARA

Amount of Tax Due _____

State Disability Access Fee SB 1186 _____$1.00

Penalty Due _____

Total

Note: Certain information pertaining to your business is considered public information. This information consists of business name, location, business phone number, type and name of owner(s). All other information is confidential.

Signature certifies that all business tax information provided is true, correct, and complete.

DATE **APPLICANT SIGNATURE** **APPLICANT NAME AND TITLE (PRINT)**

APPLICANT INFORMATION SHEET
CITY OF SANTA BARBARA

Case# BIZ200 ___ -- _____

To the Applicant: The information provided on this sheet will be reviewed by the appropriate City departments in order to insure the compatibility of your proposed use with the intended location, and to ensure your business complies with applicable City codes and ordinances. We will initially route your completed application to the Community Development Department who will, if necessary, forward it to other departments for approval based on the nature and type of business and the information provided on this form. If necessary, you will be contacted by appropriate City department(s) to resolve any concerns or issues identified in your application. The Finance Department will issue a Business Tax Certificate when appropriate approvals are received.

If you have any questions regarding City codes, ordinances and land use controls affecting your business, please contact Building Counter Staff at 630 Garden Street, (805) 564-5485.

Briefly describe your business: _____

_____

Please Check The Boxes Below For Those Items That Apply To Your Business:

- ☐ You are making modifications to the building. (Building permit may be required.)
- ☐ Places of assembly (occupant load over 50)
- ☐ Food service or preparation (e.g., restaurant)
- ☐ Office
- ☐ Retail
- ☐ Educational
- ☐ Manufacturing
- ☐ Industrial
- ☐ Auto repair garage
- ☐ Health Care
- ☐ Flammable liquids (over 5 gallons in a building)
- ☐ Flammable compressed gases (over 200 CF)
- ☐ Welding and cutting operations
- ☐ Open flame device (within a business)
- ☐ Metal shop
- ☐ Wood shop
- ☐ Process water discharge
- ☐ Exterior storage
- ☐ Sale of tobacco products

Home Occupations Only. **Contact Zoning at (805) 564 5578 if you have questions.**	**Please circle**	**YES**	**or**	**NO**
Will customers/clients be coming to your home to conduct business?		YES		NO
Will business vehicles be parked or stored at your home?		YES		NO

I hereby declare that the home occupation, for which I am applying, meets all of the following criteria:

1. The use is conducted entirely within the dwelling and carried on by the inhabitants thereof.
2. The home occupation is secondary and incidental to the use of the building as a dwelling.
3. The proposed home occupation does not change the character of the dwelling or adversely affect the use or uses permitted in the zone in which the dwelling is located.
4. There is no exterior display or display windows.
5. There are no persons employed.
6. There is no stock-in-trade or commodity stored or sold upon the premises.
7. There is no mechanical, electrical or other specialized equipment used except as is needed for ordinary housekeeping purposes.

Signature certifies that the information provided is true, correct, and complete.

_____ _____
Signature Date

Approvals: Zoning ☐ ☐ _____ Fire ☐ ☐ _____ Building ☐ ☐ _____
Y N Initials Y N Initials Y N Initials