



## 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. Home based businesses (location not open to the public). This includes services such as gardeners, handymen, house cleaners, mobile services, internet sales and mail order sales. 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: This category does not apply to Consultants or anyone licensed by the State Contractors' License Board.**

**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](http://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				
<p>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.</p> <p>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.</p>						
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			
<p>These rates apply to all building trades contractors working in the city:</p> <p>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)</p> <p>All other classes: pay \$80.00</p>					

SECTION	C	PROFESSIONALS			
<p>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 <b>minimum is \$100.00</b> in this classification. Professionals from <b>outside</b> the city pay the minimum rate.</p> <ol style="list-style-type: none"> <li>For the first person, and each additional professional (partner or paid commission basis) pay <b>\$100.00</b>.</li> <li>For each salaried professional or semi-professional, pay <b>\$40.00</b>.</li> <li>For each non-professional or clerical, pay <b>\$20.00</b>.</li> </ol>					

SECTION	D	RENTAL PROPERTIES			
<p>The tax amount is \$15.00 for the first \$10,000 gross rent estimate, and \$1.00 for each additional \$1,000 or fraction thereof.</p>					

SECTION	E	REAL ESTATE			
<ol style="list-style-type: none"> <li>Each broker must pay \$100.00, plus \$40.00 for each salaried agent and \$20.00 for each clerical or non-licensed employee.</li> <li>Each sales agent must pay \$40.00.</li> <li>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).</li> </ol> <p><b>REAL ESTATE DEVELOPERS</b> - 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.</p>					

SECTION	F	SPECIAL CATEGORIES			
<p>These businesses require special permits or registration:</p> <p>Approval is required prior to beginning business operations -</p> <ul style="list-style-type: none"> <li>Dances, Dance Halls, Café Entertainment</li> <li>Dating and Escort Services</li> <li>Firearms Sales</li> <li>Fortunetellers</li> <li>Massage Establishments or Practitioners</li> <li>Paratransit Service (Taxi, Limousine, etc.)</li> <li>Peddlers</li> <li>Private Handbill Distributor</li> <li>Video Arcade and Electronic Game Machines</li> </ul> <p>Limited operation may be permitted pending approval -</p> <ul style="list-style-type: none"> <li>Coin-operated machines (vending or amusement)</li> <li>Pawnbrokers</li> <li>Pool and Billiard Rooms</li> <li>Secondhand or Junk Dealers</li> <li>Towing Service</li> <li>Uniformed Security/Private Patrol Operators</li> </ul>					



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93102

**DO NOT USE SHADED AREAS**

*LEAVE SPACES BLANK IF NOT APPLICABLE*

<b>Account No.</b>	1 <b>Business Name</b> , as it will appear on signs or ads, or as recorded with the County Clerk	2 <b>Open Date</b>	<b>Class</b>
3 <b>Business address, number and street</b> ( <i>do not use P.O. Box or private mail box address</i> )			4 <b>Suite/Room</b>
5 <b>City, State, and Zip Code</b>		6 <b>Contact</b> , name of person to contact during business hours	
7 <b>Business Phone, Fax, E-mail</b>		8 <b>State Resale Number</b>	
9 <b>Federal Employer I.D. No. (T.I.N.)</b>	10 <b>State E.D.D. No.</b>	11 <input type="checkbox"/> Sole-Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Partnership <input type="checkbox"/> Other	
Exp. Date	12 <b>Business Description</b> (headings from telephone book yellow pages help to properly classify the business)		<input type="checkbox"/> Home Based <input type="checkbox"/> Commercial Sq. Ft. _____

13	<b>Owner Name</b> , if a corporation, use corporate name and list principals
14	<b>Home office or residence, corporate or LLC headquarters address or individual's residence</b>
15	<b>Home Phone</b>
16	<b>Social Security Number</b>

17	<b>Mailing Address</b> , use only if different from address in box 3

18	<b>State License</b> , for building contractors and others requiring a State license
Type	
Number	
Exp. Date	

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

13a	<b>Owner Name</b> , if a corporation, use corporate name and list principals
14a	<b>Home Office or residence, corporate or LLC headquarters address or individual's residence</b>
15a	<b>Home Phone</b>
16a	<b>Social Security Number</b> (of individual named in box 13a)

<b>FOR OFFICE USE</b>
<b>Bill Codes</b>
Circle if applicable: DT   OT   P B I A

<b>PAYMENT INFORMATION</b>
Return application with payment
Make checks payable to: <b>CITY OF SANTA BARBARA</b>
Amount of Tax Due _____
State Disability Access Fee SB 1186 <b>\$1.00</b>
Penalty Due _____
Total Paid _____

Note: Certain information pertaining to your business is considered public information. This information consists of business name, location, 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)
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