

# BUSINESS TAX RATES CITY OF SANTA BARBARA

ATTACHMENT 1

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. If an overpayment is made, a credit can be applied at renewal time. An underpayment must be added at renewal time.</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 +\$20 per 100,000 over one million (in \$20 increments-round up)	400+	300+	240+	400+	240+	
Over 3,000,000 +\$15 per 100,000 over three million (in \$15 increments-round up)	800+	700+	640+	800+	640+	
Over 6,000,000 +\$10 per 100,000 over six million (in \$10 increments-round up)	1,250+	1,150+	1,090+	1,250+	1,090+	
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 annual 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>		