

GENERAL BUSINESS TAX RATES

To calculate the business license tax for a first time Business License, use the projected gross receipts from all business activity in the City of Ventura from beginning date of business to the end of the license year, June 30. The Base Tax is pro-rated on a monthly basis. See back of application form for schedule.

PROCESSING FEE:

New Business	\$26.00
Renewal	\$10.50

TIER 1

- Retail, Wholesale, (use Gross Receipts)
- Administrative Headquarters (use Cost of Operations)

Base Tax	\$45.00 plus
Gross Receipts/Cost of Operations up to \$5 million	11 cents per thousand
Gross Receipts/Cost of Operations exceeding \$5 million	06 cents per thousand

TIER 2

- Contractors**, Manufacturing*, Miscellaneous*, Professions, Non-City Franchised Public Utilities, Recreation and Entertainment, Rental of Non-Residential or Residential Property, Services

Base Tax	\$45 plus
Gross Receipts/Cost of Operations up to \$5 million	34 cents per thousand
Gross Receipts/Cost of Operations exceeding \$5 million	17 cents per thousand

* May use cost of operations when applicable gross receipts are zero(0).
** Contractors use a minimum gross receipt of \$55,000.
- City-franchised Public Utilities

Base Tax	\$45 plus 05cents / subscriber/meter
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- Solicitor, Peddler or Canvasser
- Solicitor, Peddler or Canvasser, operates annually in City, when unable to calculate gross receipts
- Transportation of Persons or goods/unable to calculate gross receipts

5 or less trips per day	\$50 per vehicle
6 or more trips per day	\$100 per vehicle

TIER 3

- Itinerant Merchants without vendors
- Swap Meet Operators and Operators of Productions, Shows or Events with Booths or Exhibits
- Swap Meet Operators with fixed place of business
- Solicitor, Peddler, or Canvasser no fixed place of business in the City and not operating on an annual basis
- Special Events
- Film, TV, Movie Productions
- Warehousing

CERTIFICATE OF OCCUPANCY

Businesses located in a commercial or industrial zone will be required to pay a Fire Department Certificate of Occupancy Inspection fee. Payment is due at the time of payment of the business license tax.\$272.00

Need assistance calculating taxes, apportionment, or fees? Call staff at (805) 658-4715