

GENERAL BUSINESS TAX RATES

BUSINESS TAX RATES

A Business License is an annual tax you pay each fiscal year for conducting business within the City of Ventura. 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.

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.....

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
- Solicitor, Peddler or Canvasser, operates annually in City,
when unable to calculate gross receipts..... **\$500/year**
- 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..... **\$25 per day**
- Swap Meet Operators and Operators of Productions, Shows or
Events with Booths or Exhibits..... **\$25/day + \$1/day/vendor**
- Swap Meet Operators with fixed place of business **\$400/yr + \$1/day/vendor**
- Solicitor, Peddler, or Canvasser no fixed place of business in
the City and not operating on an annual basis..... **\$25/day or \$200/month**
- Special Events **\$150/day**
- Film, TV, Movie Productions..... **\$150/day**
- Warehousing..... **½ cent/sq ft**

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

SB1186 STATE FEE

On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1.00 on any applicant for a business license. This \$1.00 fee is reflected on the Business License application form.

“Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies: Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx. Department of Rehabilitation at www.rehab.cahwnet.gov. California Commission on Disability Access at www.cdda.ca.gov.”

FIRE INSPECTION FEE

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

The Fire Inspection Fee is subject to change annually. Contact the Business License staff for the current fee amount.

PENALTIES

If business operations began more than 30 days prior to application date, penalties may apply. Contact the Business Tax Office at 805/658-4715 for assistance.

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