

Business License - Overview

BACKGROUND: All licenses for gross receipt businesses are considered annual from the date issued. Renewal notices are emailed from the City of Ukiah 30 days prior to expiration. Once the fee is calculated, a statement will be issued. License fees are considered delinquent if not paid 60 days after expiration. All licenses are subject to a 10% delinquent penalty per month of delinquency past 60 days. Penalties shall not exceed 100% of the original license fee amount. Flat rate licenses are expected to be paid at the time of application due to the various periods of issuance (Municipal Code Section 2100 et seq.)

FLAT RATE BUSINESSES: The following types of businesses are generally measured by a flat rate, rather than by gross receipts:

Business Type	<u>License Fee</u>	Licensing Period
Circus or similar show	\$100.00	Per Day
Magazine or periodical salesman	\$30.00	Per Month
Dance, Race, Lecture Exhibition	\$30.00	Per Month
Hand Bill Distributor	\$30.00	Per Year
Tobacco Retailer	\$35.50	Per Year

GROSS RECEIPTS BUSINESSES: (Below, are just some of the examples; the type of business you are operating may not be on this sheet)

Business Type	Cat.	Business Type	Cat.	Business Type	Cat.	Business Type	Cat.
Accounting	F	Clothing Wholesale	D	Furniture Retail	Е	Osteopath	Н
Advertising	F	Consultants	Н	Gardening Service	F	Parade Vendor	K
Airplane Retail	С	Contractor	G	Garden Supplies	Е	Parking Lot	F
Ambulance Service	F	Convalescent Hospital	E	Gas Stations	С	Photography Studio	F
Answering Service	D	Dairy Retail	D	General Merchandise Retail	E	Physical Therapist	Н
Appliance Retail	С	Dance	K	General Merchandise Wholesale	D	Public Relations	F
Appraisers	F	Dental Lab/Asst	F	Gift Shop	F	Races	K
Arcade (Machine)	L	Dentist	Н	Grocery Store	В	Radio Stations	F
Architectural Services	F	Developers	Н	Group Stores Retail	E	Radio Sales Retail	D
Attorney	Η	Doctor	Η	Handy Man	F	Real Estate	F
Automobile Repair	F	Door to Door Sales	J	Hearing Aid Repair Sales	D	Records Retail	E
Barber Shop	D	Drafting	F	Hospital	D	Refuse Systems	F
Beauty Shop	D	Dress Shop Retail	E	Hotel	F	Restaurants	E
Bicycle Sales Retail	С	Drugs Retail	D	Janitorial Services	F	Sporting Goods Retail	E

Business Type	Cat.	Business Type	Cat.	Business Type	Cat.	Business Type	Cat.
Bingo	E	Drugs Wholesale	С	Jewelry Repair	F	Sporting Goods Wholesale	E
Bookkeeping	F	Dry Cleaners	В	Laboratories	Н	Stationary Retail	Е
Book Store Retail	D	Electric Supplies	С	Laundries	В	Stores Retail	E
Bowling Alley	F	Educational Services	Н	Lecture	K	Sub- Contractors	G
Building Material	E	Engineering	F	Linen Svc/Supply	С	Surgeon	Н
Bus Machine Sales	F	Equipment Rental	F	Lumber Retail	E	T.V. Repair	F

CALCULATION OF RATE BASED ON GROSS RECEIPTS: The Business License Fee is calculated by dividing your reported gross receipts by \$1,000.00 and multiplying by the rate listed below for the category appropriate for your business type. There is a minimum fee for each category. The gross receipts you report should be the same figure reported to the Internal Revenue Service. The Finance Director reserves the right to periodically audit your reported gross receipts (Municipal Code Section 2133).

***** EXAMPLE:

If your new business is a retail gift shop, with a category of "E" and you expect that your annual gross receipts will be \$65,000, your business license fee is:

Business License Fee Rates by Category						
Category	Rate	Minimum	Category	Rate	Minimum	
Α	\$0.10	\$20.00	E	\$0.35	\$20.00	
В	\$0.20	\$20.00	F	\$0.40	\$20.00	
С	\$0.25	\$20.00	G	\$0.25	\$40.00	
D	\$0.30	\$20.00	Н	\$0.75	\$40.00	

NEW BUSINESS APPLICATION - BRICK AND MORTAR - IN CITY LIMITS - WITH PLANNING AND ZONING REVIEW - ONE TIME FEE	\$206.00
BUSINESS <u>RENEWAL</u> - IN AND OUT OF CITY LIMITS	\$30.00
AB 1379	\$4.00