

City of El Cerrito Business License Tax Rates 2014-15

Business License Category	Municipal Code Section	2014-15 Tax Rates
Exemption Level (Casual and Fine Arts Teachers)	4.32.080	
Business License Residential Rentals (10-000-4052-00-00)		
Apt. Houses, Duplexes, In-laws & Single Family Units Per Unit	4.32.260	\$98
Business License All Others (10-000-4051-00-00)		
a. Fixed Place of Business (Annual)		
Employer Only	4.32.230	\$274
" + 1 employee	4.32.230	\$274
" + 2 employees	4.32.230	\$371
" + 3 employees	4.32.230	\$410
" + 4 employees	4.32.230	\$508
Each Additional Employee	4.32.230	\$39
b. Professional Offices (Annual)		
Employer Only	4.32.231	\$332
" + 1 employee	4.32.231	\$332
" + 2 employees	4.32.231	\$430
Each Additional Employee	4.32.231	\$39
c. Contractors & Subcontractors		
Quarterly	4.32.240	\$117
Semiannually	4.32.240	\$195
Annually	4.32.240	\$352
d. Home Occupations (Annual)	4.32.245	\$195
e. Casual Business		
Quarterly	4.32.246	\$58
Annually	4.32.246	\$230
f. Delivery Vehicles (Per Vehicle)	4.32.251	\$156
g. Fine Arts Teachers (Per Teacher)	4.32.255	\$63
h. Hotels & Motels		
Base Fee	4.32.270	\$391
Plus, per Unit Fee	4.32.270	\$16
i. Trailer Courts		
Base Fee	4.32.280	\$391
Plus, per Unit Fee	4.32.280	\$16
j. Restaurants & Nightclubs	4.32.290	\$782
k. Public Amusement		
1. Amusement Rides & Shows		
First Day	4.32.300	\$156
Each Additional Day	4.32.300	\$78

V. Business License Tax (continued)

Business License Category	Municipal Code Section	2014-15 Tax Rates
2. Billiards, Bagatelle, Pool Tables		
Per Table, in Addition to Other Applicable	4.32.300	\$78
3. Bowling Lanes		
First Lane	4.32.300	\$414
Each Additional Lane	4.32.300	\$41
4a. Circus (=<4,000 seats)		
First Day	4.32.300	\$1,172
Each Additional Day	4.32.300	\$782
4b. Carnival & Circus (>4,000 seats)		
First Day	4.32.300	\$2,345
Each Additional Day	4.32.300	\$1,563
5. Motion Picture Theater & Plays		
Quarterly	4.32.300	\$156
Semiannually	4.32.300	\$313
Annually	4.32.300	\$625
6. Public Dance		
Daily	4.32.300	\$117
Quarterly	4.32.300	\$391
7. Amusement Not Otherwise Defined		
Educational - Daily	4.32.300	\$117
Educational - Quarterly	4.32.300	\$391
Noneducational - Daily	4.32.300	\$3,908
I. Distribution and Circulation of Advertising Matter		
Quarterly	4.32.310	\$391
m. Amplification Vehicles (Per Day)	4.32.320	\$3,908
n. Taxicabs (Per Vehicle)	4.32.330	\$234
o. Auctioneer		
Daily	4.32.340	\$195
Annually	4.32.340	\$1,563
p. Vehicle Parking Lot		
Per Lot	4.32.345	\$314
Plus per 100 square feet	4.32.345	\$31
q. Pawnbroker and Check Casher	4.32.350	\$782
r. Patrol Services		
Employer Only	4.32.355	\$274
" + 1 employee	4.32.355	\$274
" + 2 employees	4.32.355	\$371
" + 3 employees	4.32.355	\$410
" + 4 employees	4.32.355	\$508
Each Additional Employee	4.32.355	\$39

V. Business License Tax (continued)

Business License Category	Municipal Code Section	2014-15 Tax Rates
s. Peddler & Solicitors		
Quarterly	4.32.360	\$391
Annually	4.32.360	\$1,563
t. Ice Cream Vendor		
Quarterly	4.32.365	\$127
Annually	4.32.365	\$381
u. Temporary Sales		
	4.32.375	\$329
v. Bingo		
Pursuant to California Penal Code Section 326.5(l)1	4.32.300	\$51
w. Transient/Itinerant Vendor		
Employer Only	4.32.010	\$274
" + 1 employee	4.32.010	\$274
" + 2 employees	4.32.010	\$371
" + 3 employees	4.32.010	\$410
" + 4 employees	4.32.010	\$508
Each Additional Employee	4.32.010	\$39
Business License Gross Receipts (10-000-4053-000)		
a. Coin-operated vending, amusement & Service Machines, Distributors		
\$0-1,000	4.32.370	\$40
\$1,001-5,000	4.32.370	\$60
\$5,001-15,000	4.32.370	\$120
>\$15,001 per \$1,000	4.32.370	\$8
b. Coin-operated vending, amusement & Service Machines, Games of Skill		
\$0-1,000	4.32.380	\$40
\$1,001-5,000	4.32.380	\$60
\$5,001-15,000	4.32.380	\$120
>\$15,001 per \$1,000	4.32.380	\$8