

**CITY OF SOUTH SAN FRANCISCO
BUSINESS LICENSE TAX RATES AND FEES**

<u>CLASSIFICATION</u>	<u>2024 Tax Rates/Fees</u>
Auctioneer ...	\$150.50 per "Auction Day"
Business and Personal Services	<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">}</div> <div> <p>\$113.50 + \$23.00 per employee/owner</p> <p style="text-align: right;">\$150,886.50 max</p> </div> </div>
Manufacturer	
Warehousing	
Wholesale/Retail Sales	
Distributor & Other Services ...	
Repair & Other Services	
Freight Forwarding Services	
Trucking	
Moving Van/Trucks	
Coin Operated Machines ... (See Ordinance for details)	1% of Gross Receipts
Commercial Parking Facility ... (See Ordinance for details)	8% of Gross Receipts
Construction Contractor	
*General 'A' or 'B' ...	\$226.25
*Subcontractor or Specialty 'C' ...	\$188.25
Junk Collector/Recycler ... (See Ordinance for details)	Higher of \$302.25 or 4% gross receipts * Special condition applies
Medium ...	\$755.00
Pawnbroker ...	\$302.25
Peddler or Solicitor ... (See Ordinance for details)	\$113.50 + \$23.00 per employee/owner + \$377.25 per vehicle used * Special condition applies
Other Peddlers	
*Single Perishable Product ...	\$211.75
*Catering Truck ...	\$423.00 per vehicle
*All Others ...	\$423.00 plus \$15.25 per day in excess of 2 persons
Professional/Semi-Professional ...	\$226.25 \$226.25 for each add'l associate, partner or member of the profesional corporation <u>Do not include:</u> Clerical, nurses, aides, etc.

Accountant, acupuncturist, advertising, analyst, appraiser, architect, artist, assayer, attorney;
 Bacteriologist, bail bond broker, broker, business opportunity broker, business and safety consultant; Cemetery broker, chemist,
 chiropodist, chiropractor, collection or mercantile agency, commercial artist, commission merchant; Computer programmer,
 Dentist, designer or decorator, design professional, including computer or graphic design,
 drugfess practitioner (does not apply to persons who treat the sick through prayer or spiritual means);
 Electrologist, engineer, entomologist; Finance company; Geologist; Herb doctor (prescriber);
 Illustrator or show card writer, insurance or claims adjuster, insurance broker, investment and investment and investment trust;
 Laboratory, landscape architect, lapidary; Map maker or cartographer, mineralogist, moneylender or money broker, mortician
 Naprapath and naturopath; Oculist, oil and gas broker, optometrist, osteopath; Physician, psychiatrist, psychologist;
 Planner or architect; Real estate broker; Stock and bond broker, surveyor, inspector, or map professional.
 Tax counselor, taxidermist; Veterinarian.

Public Utilities	...	\$7,544.75 ("public utility rate")
Recreation and Entertainment		
*Bowling Alley	...	\$75.25 per alley
*Circus or similar exhibition	...	\$755.00 for 1st day + \$150.50 add'l day
*Carnival or similar event	...	\$755.00 for 1st day + \$150.50 add'l day
*Motion Pictures	...	
*Other (See Ordinance for details)	...	\$150.50
Rental of Residential Property		
*Hotels, Motels or Apartment house (See Ordinance for details)	...	\$113.50 + \$8.00 per unit (occupied or vacant)
Temporary Vendors (See Ordinance for details)	...	\$75.25 per day
Trailer and Mobile Home Parks	...	\$113.50 + \$8.00 per space
Transportation of Persons	...	\$377.25 per vehicle + \$23.00 per employee

State Mandated Fee** \$4.00

Database Fee *** 2% of Classification Fee
 *Charged annually to all businesses located in SSF.

Alarm Registration Fee *** \$25.00
 *Charged annually to all businesses commercially located in SSF.

**Taxes for first time applicants are pro-rated by the quarter of the year.
 All business licenses are valid for the current calendar year and expire December 31st of each calendar year.**

* On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. On and after January 1, 2018, through December 31, 2023, the one-dollar (\$1) additional fee is increased to four-dollars (\$4). The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.

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:

o The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx .