Chapter 6.04 BUSINESS TAX LICENSE

Sections:

Prior ordinance history: Ords. 708, 1073, 1101, 1606, 1615, 1621, 1627, 1652, 1657, 2018 and 2037.

Article I. General

6.04.010 Purpose of Chapter.

A. This chapter is enacted to raise revenue for municipal purposes. The business tax is revenue to the general fund for the privilege of conducting business within the city of National City and receiving the benefits of various city services. The provisions of this chapter are principally revenue in nature but shall also have regulatory provisions for business compliance.

B. This chapter ~~is a recodification of prior regulations governing business taxes.~~ establishes a modernized business tax structure measured principally by gross receipts attributable to business activity conducted within the city. It applies to all persons conducting business within National City. It establishes requirements for payment and procedures for licensing, administration and enforcement of the business tax.

C. The tax imposed by this chapter is a general tax levied for revenue purposes under the city's taxing power and is not a regulatory fee. Revenue from the tax shall be deposited into the city's general fund and may be used for any lawful municipal purpose.

(Ord. 2247 § 1 (part), 2004; Ord. 2224 § 2 (part), 2003)

6.04.020 Effect of Other Ordinances.

A. Except as provided in Section 6.04.020(B), persons required to pay a business tax for the privilege of conducting business under the provisions of this chapter shall not be relieved from the payment of any tax or permit fee required under any other ordinance of the city, and shall remain subject to the regulatory provisions of all other ordinances. Payment of the business tax and issuance of a business tax license does not authorize the conduct of any business or act in violation of any law or regulation applicable to that business or its location. It shall not be a defense to any act performed in violation of this code that a business tax license was issued.

B. The residential rental tax that is imposed on owners and operators of residential rental units pursuant to Chapter 6.20 is repealed. After the Operative Date, residential rental tax imposed will be calculated per 6.04.350 & 6.04.410 of this Chapter.

(Ord. 2224 § 2 (part), 2003)

6.04.030 Operative Date and Transition.

A. ~~A. The amendments made to this chapter by Ordinance 2224, 2003, constitute a recodification of previously existing provisions and a republication of the schedules and appendices of or applicable to this chapter, together with clarifying amendments regarding business taxes, and shall not be construed as imposing any new or higher tax applicable to businesses in the city.~~

~~B. Appendix A to Ordinance 1606 adopted on November 15, 1977, established a tax schedule by industry classification. It is referred to in this chapter as the "business tax rate classification schedule." It maintains existing tax classification schedules based on business classification. A copy is on file in both the office of the collector and the city clerk.~~

~~C. Appendix A to Ordinance 2037 adopted September 1, 1992, established the annual business tax payable based on classification and gross receipts, and is republished and recodified as Appendix A to this chapter. It is titled "Gross Receipts Tax Table."~~

~~D. Appendix B is added to this chapter to list the various specific flat rate taxes that were previously adopted by Ordinances 1012, 1337, 1788, 1606 and 2037, for particular types of businesses, thereby republishing and recodifying those taxes. Appendix B is titled "Flat Tax Rate for Specific Businesses."~~

A. Effective January 1, 2028, the business classification schedules and gross receipts tax tables previously referenced in this chapter are superseded by the business categories and maximum rates established in Sections 6.04.350 and 6.04.410. All other provisions of this Chapter remain in effect until the Operative Date.

B. No business tax shall be imposed at a rate exceeding the voter-approved maximum rate applicable to the business category established by Section 6.04.350.

C. The city council may, by resolution, reduce any voter-approved maximum rate and may later restore a reduced rate, provided that no restored rate exceeds the voter-approved maximum and the method of calculating the tax is not changed without voter approval.

(Ord. 2224 § 2 (part), 2003)

6.04.040 Severability.

The city council declares that the invalidity of any section or portion of this chapter shall not affect the validity of any other remaining section or portion; that the council would have adopted each of those remaining portions, notwithstanding any later declared invalidity. If any provision is determined by a court to be invalid, it shall be severed, or if it can be judicially interpreted in a way that would harmonize it with the remaining provisions, then it may be applied as interpreted, so as to give full purpose, meaning and effect to the remaining provisions of this chapter.

(Ord. 2224 § 2 (part), 2003)

6.04.050 Obligation to Obtain a Business License and to Pay Business License Tax.

A. It is unlawful for any person, either for themselves or for any other person, to conduct in the city any business without a current and valid business license from the city and without paying the business license tax, if any, required by this article. Even if a business does not owe business license tax, it must obtain a valid business license.

B. A business license is evidence only of the fact that the business license tax was paid based on the business activity as reported to the city.

C. A business license is not permission to carry on a business at any place within the city where conducting such business is prohibited or fails to comply with the city's zoning, planning, building, and business regulation. The issuance of any license or the payment of a license tax under the provisions of this chapter, and its acceptance by the city, shall not entitle the licensee to conduct any business at any location in violation of any provision of this code or other ordinance of the city relative to zoning, nor to conduct any business for which a permit is

required by any provisions of this code or other ordinance of the city or for which a license is required by any statute or law.

D. Neither the payment of business license tax nor the possession of a business license authorizes the doing of any act which the person paying the business license tax or holding a business license would not otherwise be entitled to do.

E. The business licenses issued under the authority of this chapter are receipts of payment of the business taxes levied on the privilege of carrying on or engaging in a business, profession or occupation under the city's taxing power. The business licenses are not regulatory licenses issued under the city's police power. Any provision of a regulatory nature in this chapter is placed here as a matter of convenience only and does not change the character of the tax.

6.04.060 Branch Establishments

A separate license must be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location, except that a single integrated business is taxed as provided in Section 6.04.410(F).

Article II. Definitions

6.04.~~050~~070 Definitions.

As used in this chapter, the following terms and phrases shall have the meanings ascribed to them in this section:

"Adult book store" as defined in Section 18.69.020.

"Adult cabaret" as defined in Section 18.69.020.

"Adult movies" as defined in Section 18.69.020.

"Amusement arcade" means any premises defined in Section 18.04.033 in which any greater number of coin-operated amusement devices than those specified in Section 18.16.191 as constituting an incidental use are installed.

"Auctions" or "auctioneer" is as defined by Civil Code Section 1812.601.

"Bingo" is as defined in Section 10.27.010.

"Bowling alleys" means premises where one or more bowling alleys are installed for the purpose of allowing patrons to participate in the sport of bowling.

"Business" means any and all activity engaged in or caused to be engaged in within the city as a principal or as an independent contractor for the purpose of commerce, including, without limitation, any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, the leasing or rental of real estate, and every other kind of activity carried on whether for gain or profit or as a nonprofit organization, excluding only the services rendered by an employee to his or her employer. "Business" also includes a home-based occupation or entity described under "person" who markets, sells, designs or creates documents, goods, merchandise, handicrafts or works of art or literature intended for sale.

"Business by vehicle" means the driving or operating of any vehicle defined by Vehicle Code Section 670 or any wagon for the purpose of transportation, sale, collection, or delivery of goods, wares, merchandise, or other personal property of any kind from that vehicle or wagon, either as a principal business or in connection with any other business, or in soliciting for work, labor, or services to be performed upon the public streets or private property on or from that vehicle or wagon, or to be performed on goods, wares,

merchandise, clothes, or other personal property to be taken for such purpose to a plant or establishment either inside or outside the city through the use of that vehicle or wagon. This definition shall not apply to the delivery of goods by vehicle operating in conjunction with a fixed place of business within the city for which a business tax has been paid pursuant to the provisions of this chapter. This definition shall not be construed as imposing a tax upon vehicles, but rather as a method of classification of businesses in which vehicles are used.

"Business tax license," "business license" and "tax license" have the same meaning and effect as the terms "business license tax," "license tax" and "business license," which were in effect prior to the adoption of Ordinance 2224, 2003. These terms are adopted as a redefinition and recodification of an existing tax revenue collection procedure.

"Coin-operated equipment" or "coin-operated amusement device" means a machine, device or equipment through which products, entertainment or services are vended or provided to a customer upon payment by the insertion of a coin, currency or token into a receptacle on the machine, or for which an electronic or mechanical authorization or credit is generated by payment at a central station or to an attendant. The term includes, without limitation, amusement devices, pay telephones, video machines, peep show devices, food and beverage dispensers and laundry equipment.

"Collector" means the city official charged by the city manager, or the city treasurer when applicable, with the administration and enforcement of this chapter, and his or her authorized deputies or assistants.

"Conduct," when used as a verb or in a verb form, means and includes transacting, maintaining, prosecuting, practicing, operating or carrying on. When used as a noun, it means and includes the act by which a transaction, practice or operation is performed.

"Conducting business" or "doing business" means a process by which a "person" as defined in this section attempts, manages, transacts, begins or carries on a "business" within the city or from an address or location in the city to another city or jurisdiction. It can also include business transactions from an address in another jurisdiction to a location or address within the city. "Address" or "location" includes an office, warehouse, manufacturing facility, store, any facility or structure by or through which business is conducted or facilitated, as well as a "home business" or "home office" at a residence at that location. Prima facie evidence of conducting business includes, but is not limited to, the use by a person of signs, circulars, cards, telephone book or directory listings, newspapers, advertising, personal solicitation or other representation which lists an address in the city. Any person who owns and rents out commercial real estate in the city, or who holds an active license or permit issued by a governmental agency and practices that trade or profession in National City is also considered to be conducting business in the city.

"Contractor" is a person defined by Business and Professions Code Section 7026. (The term "subcontractor" is used to define a person licensed as a contractor who performs work for or under the direction of a general contractor.) It includes "A", "B", "C" and "D" categories of licensed individuals.

Agent, broker or employee performing only administrative or management related services in connection with sales or services rendered in another jurisdiction. The amount shall be computed by determining the total cost of maintaining that local office, facility, agent, broker or employee, and shall include, but not be limited to, the wages, salaries, commissions, bonuses, rent and/or depreciation, telephone, postage, utilities, janitorial and all other expenses allocated for the maintenance and operation of that office, facility, Agent, broker or employee.

“Cost of operations” means the cost of maintaining the operations of the business and includes, but is not limited to, rent, utilities, depreciation, salaries, wages, fixed charges, and other expenses.

"Day" or "days," when used to define a period of time for commencement or completion of action, shall refer to calendar days, except when otherwise specified.

"Disabled veteran" means any honorably discharged member of the armed forces who is physically unable to earn a livelihood by manual labor.

"Employee" is as defined by Labor Code Sections 3351 and 3352. The indicia of "employee" status includes the principal's control or definition of the hours or terms of labor, the means and manner by which the work is performed or the results accomplished, and the right of discharge. Any person rendering service for another, other than as an independent contractor, is presumed by Labor Code Section 3357 to be an "employee." An employee is a person for whom an employer or principal is required to withhold federal or state tax from compensation for services rendered. (An employee is not required to obtain a business tax license.) See also "independent contractor."

"Garage sale" is as defined in Section 7.21.120.

"Gross receipts" means the total amount of compensation actually received or receivable from all sales and the total amount of compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as part of or in connection with the sale of materials, goods, wares, or merchandise. Included in "gross receipts" are all receipts, cash, credits, and property of any kind or nature, without any deduction for the cost of property sold, materials, labor, service, interest, losses, or other expenses whatsoever.

a. Where the gross receipts are less than the cost of maintaining the operations of the Licensee, then the Licensee shall be deemed to produce gross receipts in an amount at least equal to the cost of operations.
b. The following are excluded from "gross receipts":
    1. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
    2. Receipts of refundable deposits, except that such deposits when forfeited and taken as income of the Licensee are not excluded.
    3. Amounts collected for others where the Licensee is acting as an agent or trustee to the extent that such amounts are paid to those for whom they are collected, provided the agent or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them. The exclusion does not apply to any fees, percentages, or other payments retained by the agent or trustee.
    4. Transactions between a partnership and its partners when the partnership itself has obtained a business license and paid business license tax under this Article.

"Home business" or "home office" refers to a business, trade or occupation that is conducted from a residential dwelling unit located in National City and which requires a home occupation permit issued by the planning director under the provisions of Title 18 of this code.

"Independent contractor," as defined by Labor Code Section 3353, means any person who renders service for a specified compensation for a specific result, and who is under the control of a principal as to the result of work only and not as to the means by which that result is accomplished. An independent contractor may also be defined as a person for whom the principal is required to issue a Form 1099 for compensation for services rendered.

"License period" has the same meaning as "tax year."

"Licensee" means a person required to obtain a business license under this chapter.

"Live entertainment" and "adult cabaret" is as defined by Section 18.69.020 and Section 10.73.020.

"Mobile amusement vehicle" means a mobile platform upon which is installed one or more amusement devices.

"Mobile searchlight advertising" means a vehicle upon which is installed one or more floodlights or high-powered searchlights for the purpose of advertising or promoting an event.

"Peep show" and "peep show device" is as defined in Section 18.30.030 or Chapter 15.36.

"Person" as used in this chapter means and includes all domestic and foreign corporations, associations, syndicates, joint stock corporations, limited liability companies, partnerships of every kind, clubs, business or common law trusts, societies, and natural individuals conducting any business in the city as sole proprietor, or any combination of such entities, other than as an employee.

"Residential rental unit" means any room or combination of rooms within a building or a trailer coach rented out to serve as a single-family dwelling, to be occupied by an individual or group of individuals.

"Specialty contractor" is as defined by Business and Professions Code Section 7058.

"Sticker" refers to a decal issued for display in a window to evidence the issuance of a business tax license.

"Swap meet" is as defined in Business and Professions Code Section 21661.

"Taxis—Paratransit" is as defined by Chapter 11.70.

"Tax year" means the twelve-month period beginning January 1 and ending December 31.

"Video machine" means an electronic or mechanical coin-operated amusement device, other than a peep show device, which projects upon a screen electronic or computer-generated images capable of manipulation by a player for the purpose of amusement of the player or some other person in the vicinity of the device.

(Ord. 2224 § 2 (part), 2003)

Article III. Administration

6.04.~~060~~080 Rulemaking Authority.

The collector is authorized to make all rules, determinations and regulations consistent with the provisions and intent of this chapter as may be necessary and proper to aid in the administration and enforcement of the provisions of this chapter. Copies of those rules shall be maintained in the Office of the Collector, available for public inspection.

Any rule or regulation establishing an apportionment method shall be approved as to form by the city attorney before becoming effective and shall produce a tax that is fairly related to business activity conducted within the city.

(Ord. 2224 § 2 (part), 2003)

6.04.~~070~~090 Statutory Exemptions or Apportionment.

A. Nothing in this chapter shall be deemed or construed to apply a tax to a savings and loan association, any nonprofit corporation or association exempt from income taxation pursuant to Revenue and Taxation Code Section 23701 or Section 501(C)3 of the Internal Revenue Code, or to any person conducting any business exempt from the payment of business or income taxes by virtue of the Constitution or applicable statutes of the United States or the state. The collector shall administer the provisions of this chapter in a manner consistent with state and federal law regarding avoidance of burdens on interstate or interjurisdictional commerce applicable to a taxpayer or class of taxpayers. The collector may require proof of the payment of taxes to other jurisdictions when necessary to a determination regarding apportionment of taxes applicable to businesses conducting business in more than one jurisdiction.

B. Any person claiming exemption from or an apportionment of tax pursuant to this section shall file a sworn statement with the collector stating the facts upon which the exemption or apportionment is claimed, and shall provide a copy of all documents supporting the claim of exemption. In the absence of sufficient evidence substantiating the claim, that person shall be liable for the payment of the taxes imposed by this chapter.

C. The collector, upon a proper showing, shall issue a fee-exempt license to any person exempt from tax under the provisions of this section without requiring payment of the tax required by this chapter. The exempt license shall expire December 31 of each year and shall be renewed annually prior to the last day of February of the following year in the manner prescribed for all businesses.

D. After giving notice and providing a reasonable opportunity to the person for a hearing, the collector may revoke or disallow any exemption or apportionment granted pursuant to the provisions of this section upon evidence that the business is not entitled to the exemption or apportionment as provided herein. Appeals from that determination may be made in accordance with Section 6.04.~~160.~~230.

E. In addition to those businesses exempted under Section 6.04.~~070~~090(A), the following are also exempted from the payment of a business tax under this chapter:

1. Any natural person of the age of sixteen years and under whose annual gross receipts from all businesses in the city are five hundred dollars or less.

2. Any public utility or utility service provider making franchise payments to the city, except to the extent of the value of retail sales or services provided and not covered or excluded within the terms of the franchise agreement.

3. Any person or organization conducting no more than two garage sales per calendar year, each sale not exceeding four consecutive days, provided a garage sale permit pursuant to Section 7.20.120 is first obtained.

4. Any business licensed in another jurisdiction which, incidental to its business activity within that other jurisdiction, only delivers goods or merchandise free of any delivery charge and performs no other service within this jurisdiction.

5. Any occasional vendor selling used merchandise at a licensed swap meet within the city who rents a stall or booth for not more than two periods of not more than four consecutive days each per calendar year is exempt from payment of business taxes. A business license is required for all other vendors.

6. Any disabled veteran who sells only goods and merchandise owned by him or her as a sole proprietor, and not as an employee of another.

7. Any occasional vendor selling goods designed and made by that vendor as a principal, and not as an employee, at an arts and crafts fair or show for not more than two periods of not more than four consecutive days each, per calendar year, when such vendor is exempted from possessing a resale license issued by the State Board of Equalization. A vendor selling through an employee is not exempt.

F. No tax imposed by this chapter shall be measured by gross receipts that are not fairly attributable to business activity conducted within the city. A taxpayer conducting business both within and outside the city may apportion gross receipts using a reasonable method that fairly reflects the proportion of its business activity conducted within the city, subject to verification by the collector.

G. A taxpayer requesting an exemption or apportionment shall bear the burden of establishing entitlement to the exemption or the reasonableness of the apportionment method through books, records, declarations, tax filings, or other information reasonably required by the collector. The collector's decision shall be subject to the administrative appeal procedures of this chapter.

H. Nothing in this Chapter limits, supersedes, or narrows any exemption, apportionment right, procedure, or remedy provided by this section or required by the Constitution or laws of the United States or the State of California.

(Ord. 2224 § 2 (part), 2003)

6.04.~~080~~ 100 Statements and Record Keeping.

A. Statements made by an applicant or taxpayer shall not be conclusive as to the truth of the matters set forth therein, nor shall filing the same preclude the collector from collecting by appropriate action such sum as is actually due and payable under this chapter. The statement shall be subject to audit and verification. The collector is authorized to examine, audit, and inspect books and records of any business as may be necessary to verify or determine the amount of tax due.

B. All persons subject to the provisions of this chapter shall keep complete and accurate records of business transactions, sufficient to establish the business's "gross receipts" or "costs of doing business," as applicable, as defined in Section 6.04.~~050~~070. The collector may require the business to produce all financial records for examination by the collector. The business shall promptly provide such copies upon request, and, when applicable, may authorize the collector to obtain official copies of the federal or state income tax forms filed for all applicable tax years for comparison, when necessary. Records shall be maintained for a period of at least three calendar years.

C. Licensees shall provide the collector with a change of address or phone number, or both, within ten days for any principal whose name and address is required to be filed pursuant to Section 6.04.270.

D. It is unlawful for any person required to keep financial records under this chapter to fail to keep such records, or to refuse to produce or allow the collector to examine those records at a reasonable time and manner, upon request of the collector.

(Ord. 2224 § 2 (part), 2003)

6.04.~~090~~ 110 Information Confidential.

With the exception of information regarding the business name and address, phone number(s), and names of principals of the business, all other information collected by or disclosed to the collector in the administration of this chapter shall be kept confidential and used for official purposes only. Confidential information shall not be disclosed to any person without an official need and purpose without a subpoena or court order.

(Ord. 2224 § 2 (part), 2003)

6.04.120 Confidentiality of Taxpayer Information

It is unlawful for the collector or any person having an administrative duty under the provisions of this chapter to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and equipment of any person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstract or particulars thereof to be seen or examined by any person; provided, that nothing in this section shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by, another city official, employee, or agent of the city engaged in administering this chapter or collecting the tax imposed by this chapter, for the sole purpose of that administration or collection;

(b) The disclosure of information to, or the examination of records by, federal or state officials, or the tax officials of another city or county, or city and county, if a reciprocal arrangement exists, or to a grand jury or court of law, upon subpoena;

(c) The disclosure of information and results of examination of records of particular taxpayers, or relating to particular taxpayers, to a court of law in a proceeding brought to determine the existence or amount of any license tax liability of the particular taxpayers to the city;

(d) The disclosure, after the filing of a written request to that effect, to the taxpayer himself, or to his successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or amounts of tax required to be collected, interest and penalties; further provided, however, that the city attorney approves each such disclosure and that the collector may refuse to make any disclosure referred to in this subsection when in his opinion the public interest would suffer thereby;

(e) The disclosure of the names and addresses of persons to whom licenses have been issued, and the general type or nature of their business;

(f) The disclosure by way of public meeting or otherwise of such information as may be necessary to the city council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him by the city for license taxes, or when acting upon any other matter;

(g) The disclosure of general statistics regarding taxes collected or business done in the city.

6.04.130 False Statements.

It is unlawful for any person to knowingly make a false statement of material fact in any application, renewal application, statement of gross receipts, or other document filed under this chapter.

6.04.140 Interstate Commerce

None of the business taxes provided for by this chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the Constitutions of the United States and the State of California.

If the holder of or applicant for a business license (the taxable entity) believes that the business tax places an undue burden upon interstate commerce or would be violative of such constitutional clauses, the taxable entity may apply to the collector for an adjustment of the tax (the apportionment application). The taxable entity may make an apportionment application within one year after payment of the prescribed business tax. The taxable entity shall, by sworn statement and supporting testimony, show its method of business, its cost of operations for all locations within the city, and such other information as the collector may deem necessary to determine the extent, if any, of such undue burden on interstate commerce or other violation of constitutional protection.

The collector shall then conduct an investigation, which may include but is not limited to inspecting the taxable entities books and records and other tax filings, and, after having first obtained the written approval of the city attorney, shall fix as the business tax for the taxable entity an amount that is reasonable and nondiscriminatory, or if the business tax has already been paid, shall order a refund of the amount over and above the business tax so fixed.

In fixing the amount of the business tax, the collector shall take the cost of operations for the locations in the city as the minimum amount owed in tax (absent extraordinary evidence to the contrary).

6.04.~~103~~ 150 Business Tax License—Nontransferable—Change of Name, Location or Ownership.

A. Business tax licenses are not transferable. The business tax license issued to a business under a particular name or at a particular location may be amended to change the name or location upon application and payment of the fee established in the National City Fee Schedule.

B. In the case of change of ownership, a change in the federal identification number or, when applicable, the social security number of a principal, an application for a new business tax license and payment of tax is required in accordance with Sections 6.04.270. The applicant will not be required to deposit the clearance fee if the location remains the same. Prior payments of tax will not be transferred or credited to the account of the new business.

(Ord. 2224 § 2 (part), 2003)

6.04.~~110~~ 160 Replacement Business Tax License or Decal.

A. A replacement business tax license or decal may be issued by the collector upon payment of a duplicate issuance fee to replace any business tax license which has been lost or destroyed.

B. A replacement vehicle decal may be issued to replace any decal which has been lost, stolen or destroyed upon the licensee filing a statement of such fact and paying a replacement fee.

(Ord. 2224 § 2 (part), 2003)

6.04.~~120~~ 170 Effect of Dishonored Check.

Any business tax license, regulatory permit, development permit or other license issued by the city is rendered void and invalid if any check tendered in payment is dishonored, and no lawful authority to act under that permit or license is conferred until payment is satisfied in full.

(Ord. 2224 § 2 (part), 2003)

6.04.~~130~~ 180 Cancellation of Business Tax License and Termination of Future Tax Liability.

A. The tax collector may cancel a business tax license at the request of the business owner provided:

1. The business owner surrenders the business tax license and any applicable stickers or decals; and

2. All business activity at the licensed premises has stopped.

Liability for any further business taxes will cease if the owner's account is current and cleared once the collector has been notified within the thirty days following the cessation of business that all business activity has ceased.

B. Failure to notify the collector within the thirty days creates a presumption that the business has not terminated its operations and therefore remains liable for future business taxes and penalties in accordance with this chapter. The collector is authorized to waive this presumption in the case of an itinerant vendor when the collector has determined that the business terminated for bona fide reasons. Liability for taxes will otherwise continue until a taxpayer executes a declaration under penalty of perjury that it has ceased doing business and has not conducted business since the date stated.

C. There will be no refund for any portion of the tax paid for the unexpired tax year.

D. Unpaid business taxes remain the personal liability of the former principals of the business upon dissolution, each of whom is and shall remain jointly and severally liable for payment.

(Ord. 2224 § 2 (part), 2003)

6.04.~~140~~ 190 Transition and Administrative Provisions.

A. The provisions of this chapter will be fully applicable to all businesses on and after its effective date; provided, however, that any business which has already applied for or paid business taxes for the current calendar year will not be subject to any additional processing requirements. The collector may use existing stocks of forms until depleted in the administration of this chapter.

B. Pursuant to Section 6.04.~~050~~070, the term "business license" or "license tax," or any similar language appearing on such forms shall be construed to refer to the terms "business tax license" or "business tax" adopted by this ordinance as the context may require.

C. The collector shall collect all regulatory permit and license processing fees on behalf of an administering city department at the time an applicant presents an application for payment of business tax. Regulatory reviews shall be conducted by the authorized city official(s) as required by the Fire Code, California Building Code, or other law. Processing fees are listed in the National City Fee Schedule. The collector will issue a receipt for the deposit of taxes and fees. A business tax license will not be issued until ~~completion of regulatory processing by administering departments,~~ payment by the taxpayer of any delinquent accounts owed to the city, and determination that the operation of the business would not be in violation of law or the requirements of this code. The collector is authorized to coordinate regulatory processing with the payment of business taxes and fees for the issuance of regulatory permits. The applicant remains responsible for completion of forms and delivery to any department or agency for review.

D. The collector will refund the business tax deposited upon written request if the business cannot be lawfully conducted at the proposed location following regulatory compliance review, except that no refund will be made if the business opening date was prior to the application date. Regulatory permit processing fees are not refundable.

(Ord. 2224 § 2 (part), 2003) (Ord. No. 2011-2368, § 1, 9-27-2011)

6.04.~~150~~ 200 Audit.

The collector has the authority to examine by audit and any other accepted accounting process the records and practices of any place of business in the city to ascertain whether the provisions of this chapter have been complied with. A business that misstates its gross receipts or basis for tax liability may be liable for the city's actual costs of audit when the understatement is greater than five percent of the actual gross receipts or basis for tax liability, irrespective of whether the understatement results in any change in the tax due. Penalties and interest under Section 6.04.~~370~~510 shall be collected on the balance of any tax due.

(Ord. 2234 § 4, 2003: Ord. 2224 § 2 (part), 2003)

6.04.210 Records and Audits.

A. No statements submitted by the applicant shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the city from collecting by appropriate action such sum as is actually due and payable under this chapter. Such statement and each of the several items therein contained may be subject to audit and verification by the collector, his deputies, or authorized employees or representatives of the city, who are authorized to examine, audit, and inspect such books and records of any licensee or applicant for license, as may be necessary in their judgment to verify or ascertain the amount of tax due.

B. All persons subject to the provisions of this chapter shall keep complete records of business transactions, including sales, receipts, purchases, and other expenditures, and shall retain all such records for

examination by the collector. Such records shall be maintained for the period during which the tax year to which they relate remains subject to audit under Section 6.04.200 and 6.04.220, and in no event less than three years. No person required to keep records under this section shall refuse to allow authorized representatives of the collector to examine such records at reasonable times and places.

6.04.220 Timing of the Initiation of Audits.

A. To initiate an audit the collector must provide written notice to the licensee that is the subject of the audit of the initiation of the audit by serving the notice personally or by U.S. mail to the most recent address for the licensee in the collector's records. The notice must state the period of time subject to the audit.

B. Notice of the initiation of an audit for a tax year for which an application for a business license under Section 6.04.270 or Section 6.04.280 was filed by the licensee must be served within three years of the last day of the tax year to which the application applied.

C. Notice of the initiation of an audit for a tax year for which an application for a business license was not filed by the licensee under Section 6.04.270 or Section 6.04.280, but for which the licensee did register as a business under this chapter, must be served within five years of the last day of the tax year for which the application should have been filed.

D. Notice of the initiation of an audit for a tax year for which an application for a business license was not filed by the licensee under Section 6.04.270 or Section 6.04.280, and for which the licensee did not register as a business under this chapter, must be served within 10 years of the last day of the tax year for which the application should have been filed.

E. Upon completion of an audit, the collector may make an Initial Determination under Section 6.04.470 of any taxes, penalties, and interest determined to be owed and not paid for the audit period. If a licensee subject to audit is unable or unwilling to provide sufficient records to enable the collector to verify compliance with this chapter, the collector is authorized to make a reasonable estimate of the amount of tax due and the reasonable estimate shall be entitled to a rebuttable presumption of correctness.

6.04.230 Appeals and Dispute Resolution.

A. Any person aggrieved by any decision of the collector concerning the amount of such license taxes may appeal to the city manager by filing a notice of appeal with the city manager within 30 days of service of the decision. An appeal not filed within 30 days is waived, and the decision of the collector is final. The city manager shall thereupon fix a time and place for hearing such appeal. The city manager shall give notice to such person of the time and place of the hearing by serving it personally or by depositing it in the United States Post Office in National City, California, postage prepaid, addressed to such person at his last known address. The city manager shall have the authority to determine all questions raised on such appeal. No such determination shall conflict with any substantive provision of this chapter. The city manager shall issue a written decision and shall serve it on the appellant in the manner provided in this section. The decision of the city manager is final.

B. The appeal shall be forwarded to the city treasurer who shall then fix a time and place for hearing any appeal. The hearing shall be held no later than thirty days from the date the appeal is received, unless mutually agreed otherwise. The city treasurer shall give notice of the time and place of hearing by serving it personally or by depositing it in the United States Post Office, postage prepaid, addressed to the applicant's last reported address for business tax purposes.

C. The city treasurer may conduct the examination personally or appoint an examiner to determine all questions raised on appeal. The examiner may be a city employee or any other person who is neutral and unbiased in the matter. The collector and applicant shall each be allowed an opportunity to present relevant

evidence. The formal rules of evidence shall not apply to the appeal, and the examiner may consider any evidence that is relevant and of the sort that responsible persons are accustomed to rely upon in the conduct of serious affairs. Hearsay may be used to supplement or explain the evidence. The examiner's determination may not conflict with any substantive provision of this chapter.

D. The decision of the city treasurer shall be based upon the administrative record on appeal and shall constitute the exhaustion of administrative remedy. The city treasurer shall mail or deliver a written decision to the appellant within fifteen days from receipt of the examiner's report.

E. The appeal fee shall be refunded only if the appeal is decided wholly in the appellant's favor.

(Ord. 2224 § 2 (part), 2003)

6.04.~~170~~240 - Business Tax License Revocation.

A. The collector is authorized to revoke a business tax license for good cause. Good cause exists where the business is operated in violation of state, federal or local law which reasonably and rationally relates to consumer fraud and protection; fraudulent or unfair business or trade practice; sale of adulterated product or contraband; release of hazardous materials or environmental pollution; or zoning or public health violations which relate to the nature of the business conducted. The order of revocation becomes final thirty days after the issuance of the order, unless appealed.

B. Appeals shall be processed in accordance with Section 6.04.230. The time limit for submitting an appeal shall be thirty days from the date a written order of revocation is mailed to the licensee by the collector by both certified mail return receipt requested, and first-class mail. Receipt of either by the licensee shall constitute receipt of notice. ~~Appeal fees shall not be required for an appeal under this section.~~

C. Conviction of an offense shall not be a prerequisite to revocation of a business tax license under this section. Revocation may be exercised upon the existence of facts demonstrating the occurrence of the violation.

D. ~~It is a misdemeanor to continue to operate a business after the business tax license has been revoked and either the appeal period has lapsed or the appeal was denied.~~

(Ord. 2224 § 2 (part), 2003)

6.04.250 Statute of Limitations-Refunds

A. A licensee who believes that any tax, penalty, or interest has been illegally, erroneously, or mistakenly paid to, collected by, or otherwise received by the city may file a claim for a refund of the amount of tax, penalty, or interest claimed to have been improperly received by the city.

B. The claim must be filed with the collector and signed under penalty of perjury by the licensee. The claim must state:

(1) The legal and factual basis for the refund claim;

(2) The amount of tax, penalty, or interest allegedly improperly received by the city,

(3) The date or dates that the improper payments were made to the city, and

(4) The address of the claimant.

C. The claim must be filed with the collector within one year of the date of the allegedly improper payment to the city.

D. The collector must provide a written decision on the claim within 30 days of the filing of the claim by serving the decision on the claimant either personally or by U.S. mail to the address provided in the claim. Service is effective upon deposit of the response in the U.S. Mail. If the collector does not serve a decision within 30 days, the claim is deemed denied on the thirty-first day.

E. A claimant may challenge the collector's decision on a refund claim by requesting a hearing before the city manager or their delegate within 30 days of service of the decision. The hearing shall be conducted, and a written decision served, in the manner provided in Section 6.04.230(C) & (D). The claimant may appeal that decision under Section 6.04.230.

F. The procedure in this section is the exclusive administrative remedy for the recovery of any tax, penalty, or interest paid under this chapter. A claimant must exhaust that remedy, including any appeal under Section 6.04.230, before bringing an action in court. Nothing in this section extends any period established by Government Code Sections 905(a) and 935 or by the city's municipal code, ordinances, or regulations.

6.04.260 Operative Date and Transition.

A. This chapter is operative January 1, 2028 and applies to tax years beginning on or after that date. Until the operative date, all other provisions of this chapter shall be applicable to business tax licensing.

B. A business holding a valid license issued prior to the operative date shall continue under that license until it expires. Its first renewal under this chapter is due as provided in Section 6.04.280 and is measured by its gross receipts for the prior tax year.

C. A business that paid tax under the prior chapter for a period extending past the operative date shall receive a credit against its first tax under this chapter equal to the portion of the prior tax attributable to the period after the operative date.

Article IV. Application, Issuance and Display of License

6.04.270 Business License Application for a New Business.

~~A. Every person required to have a license under the provisions of this chapter shall submit a sworn application under penalty of perjury on a form provided by the collector. The application must be complete and accurate and shall be accompanied with payment of application and clearance fees before the collector is required to process it.~~

~~B. The following information is required:~~

~~1. The name of the business.~~

~~2. If there is a fixed place of business within the city, the place where such business is to be conducted.~~

~~3. The mailing address for business mail.~~

~~4. The complete business phone number.~~

~~5. A description of the business activity, including the principal product or service.~~

~~6. Any state licenses and license number required to conduct a particular type of business, including a contractor's license.~~

~~7. A state resale number, if applicable.~~

~~8. A federal employer identification number or social security number.~~

~~9. The type of ownership and a list of all owners or officers with corresponding home addresses, home phone numbers, and driver's license number. A photocopy of the applicant's driver's license shall be provided.~~

~~10. The names, titles and home phone numbers of persons to contact in case of emergency for businesses with a fixed location in the city.~~

~~11. For existing or transferred businesses whose business tax is levied based on gross receipts by business classification, the exact gross receipt figure from the previous calendar year. A taxpayer may elect to report gross receipts by gross receipts tax bracket, in which case, the gross receipts shall be considered by the collector to be the highest amount in that category. For new businesses, only the business opening date need be supplied.~~

~~12. Such other information as may be necessary and required by the collector for the enforcement of the provisions of this chapter, and as may be required by the franchise tax board.~~

~~13. Information regarding any claim of exemption from or apportionment of business taxes.~~

~~14. A copy of any fictitious business name certificate, when issued, shall be provided to the collector. Note: This is not a precondition to the initial business license.~~

~~C. The collector is not required to process an incomplete application or issue a license if the applicant refuses to provide necessary information or lacks a permit or state license that is a prerequisite to the conduct of that business.~~

~~D. Application and clearance fees are those fees established in the National City Fee Schedule. The application fee is a fee charged by the collector for the initial processing of the license application. The clearance fee is a fee charged for the costs of processing and reviewing applications for zoning, fire, and regulatory clearance by other departments. The application fee, but not the clearance fee, is refundable if the business cannot be licensed after regulatory clearance review.~~

~~(Ord. 2224 § 2 (part), 2003)~~

A. When a licensee begins operating a business in the city for the first time, the licensee must provide the collector with the following information and any other information required by the collector:

1. The owner’s name(s) and name of the business and the address at which it will be operating.
2. The type of ownership and a list of all owners or officers with corresponding home addresses, home phone numbers, and driver's license number. A photocopy of the applicant's driver's license shall be provided.
3. The date on which the business will begin operating.
4. The nature of the business’s activities sufficient for the collector to determine or confirm the business classification and category of the business.
5. An estimate of the business’s gross receipts for the first tax year.

B. For the first tax year that a business operates in the city, it must pay tax measured by the estimate of the business’s gross receipts for the first tax year.

C. Within 30 days of the end of a business’s first tax year operating in the city, the business must provide the collector with a statement of the business’s actual gross receipts for the first tax year. If the business does not provide the statement, the collector may determine the tax under Section 6.04.420 using any information available to the collector, and the penalties in Section 6.04.510 & 6.04.520 apply to any resulting additional tax.

1. If the actual gross receipts for the first tax year are more than the estimated gross receipts on which the tax for the first tax year was calculated and paid, then an additional amount of tax based on the additional gross receipts will be assessed and due within 30 days of the start of the second tax year.

2. If the actual gross receipts for the first tax year are less than the estimated gross receipts on which the tax for the first tax year was calculated and paid, then the excess amount of tax will be refunded to the business or applied to the business's tax for the second tax year.

6.04.280 Business License Renewal

A. After the first license period of operating in the city and for all subsequent license periods, a business's business license renewal application is due on the first day of the month following the expiration of the current license period.

B. The business license renewal application must provide the following information and any other information required by the collector:

(1) The name of the business and the address at which it will be operating.

(2) The nature of the business's activities sufficient for the collector to determine or confirm the business classification and category of the business.

(3) The business's gross receipts for the previous tax year unless a renewing business did not operate for the entirety of the previous tax year, in which case it must provide an estimate of the business's gross receipts for the current tax year, pay tax based on that estimate, and comply with subdivision (c) below.

C. If a business pays tax based on an estimate of gross receipts for the applicable license period, the business must, within thirty (30) days after the expiration of that license period, provide the collector with a statement of the business's actual gross receipts, together with supporting records, for the license period for which an estimate was used to calculate the tax. If the business does not provide the statement, the collector may determine the tax under Section 6.04.420 using any information available to the collector.

(1) If the actual gross receipts for the license period are more than the estimated gross receipts on which the tax was calculated and paid, then the business must pay the additional amount of tax based on the additional gross receipts within thirty (30) days after the date the statement required by subdivision (c) is due.

(2) If the actual gross receipts for the tax year are less than the estimated gross receipts on which the tax was calculated and paid, then the excess amount of tax will be refunded to the business or applied to the business's tax for the current tax year.

6.04.290 Timing (Cycle).

A. When a licensee first begins operating a business in the city, the tax imposed by this chapter is due 30 days after the first day of business operation in the city and is delinquent if not paid within 30 days after the date it is due.

B. After the first tax year of operation and for all subsequent tax years, the tax is due 30 days after the first day of the tax year and is delinquent if not paid within 30 days after the date it is due.

C. The tax for a business that begins operating during a tax year is not prorated. The tax for that year is measured by the business's actual gross receipts for the year, determined under Section 6.04.410.

6.04.300 Nontransferable.

No license issued pursuant to this chapter shall be transferable.

6.04.~~250~~ 310 Contents of Business Tax License.

Except upon finding fraud or error or as provided in Section 6.04.~~200~~ 240 upon the payment of the prescribed tax or a determination of exemption the collector shall then issue a business tax license that shall contain the following information:

A. The name of the business for which the certificate is issued which evidences payment of the prescribed taxes or of exemption;

B. The address where the business is to be conducted, whether mobile or at a fixed location within the city;

C. The date of expiration of the license or exemption; and

D. Such other information as may be necessary for the enforcement of the provisions of this chapter.

(Ord. 2224 § 2 (part), 2003)

6.04.~~260~~320 Posting of Business Tax License and Sticker or Decal.

A. Any person conducting business at a fixed place of business in the city shall keep the business tax license posted in a conspicuous place visible to the public upon the premises where such business is conducted. A sticker to be issued by the collector shall also be displayed in the front window along the primary street frontage, visible for observation by the collector from the sidewalk.

B. Any person not operating at or from a fixed place of business in the city shall keep the business tax license or copy upon his or her person at all times while conducting the business for which it is issued, and shall display the certificate upon request.

C. Any person conducting business by vehicle shall keep the business tax license or a copy within each vehicle, and shall affix an identifying decal issued by the collector to each vehicle used in that business.

D. The collector will issue identifying decals for vehicles and for coin-operated equipment. Each decal is nontransferable and shall be affixed to the vehicle or to the coin-operated equipment for which issued.

E. It is unlawful to sell or transfer a tax license sticker or decal or to permit its use by another person.

(Ord. 2224 § 2 (part), 2003)

6.04.330 Free Resource and Energy Business Evaluation (FREBE Program).

A. Every business not exempt pursuant to subsection C below, shall receive a free resource and energy evaluation for facilities under its operational control.

B. Upon notice from the city, the business principal or designee shall:

1. Set a date for the evaluation within forty-five days of the notice;

2. Allow city staff or its designated program partner access to the facilities under his or her operational control during regular business hours; and

3. Authorize city staff or its designated program partner to review the historical energy and water usage for the business.

C. The following businesses are exempt from the requirements of this section:

1. Any business that does not have a commercial utility gas or electric meter.

2. Any business occupying facilities that were constructed or remodeled within three years of business license application or renewal.

D. The ordinance from which this section is derived shall remain in effect through December 31, 2020, and as of that date is repealed unless a later enacted ordinance deletes that date or extends that date.

(Ord. No. 2015-2404, § 1, 6-16-2015; Ord. No. 2016-2408, § 1, 1-19-2016)

Article V. Classification of Business

6.04.340 Determination of Business Classification.

~~A. The classification of a particular business shall be that classification set forth in the business tax rate classification schedule designated in Section 6.04.030(B). When a particular type of business cannot be located on that schedule, the collector shall assign to it the tax rate classification most closely corresponding to the business's standard industrial classification number ("SIC" number) from the most current Standard Industrial Classification Manual published by the U.S. government, a copy of which shall be kept on file in the collector's office.~~

~~B. Any business classifiable under two or more classification schedules shall be classified on the basis of the business classification with the highest dollar volume of business; if the business dollar volume is equal, however, it shall be classified on the basis of the business classification which will result in the highest tax.~~

The collector shall determine the business category applicable to each licensee based on the licensee's principal business activity, the information stated in the initial or renewal application, and any other relevant information available to the collector. A licensee may contest the collector's classification determination under Section 6.04.230.

(Ord. 2224 § 2 (part), 2003)

6.04.350 Classifications

The collector shall determine the license classification for each business in the city, based on the business's principal business activity as described in the application or renewal application and any other information available to the collector.

The groups are defined as follows:

Category A: General/Retail: These are persons or firms carrying on the business of retail sales, restaurants, wholesale trade, manufacturing, service stations, or similar general business activities involving the sale of goods, wares, or merchandise.

Category A includes, but is not limited to, the following types of businesses:

Retail Store,
Restaurant,
Wholesaler,
Manufacturer,
Service Station,
Convenience Store,
Grocery Store,
Public Utilities

Category B: Professional and Advanced. These are persons or firms carrying on businesses that provide services requiring rigorous training through higher education, vocational institutions, certification, licensing, or specialized

professional skill. This category also includes advanced services, including businesses in research and development, scientific, technical, and similar fields.

Category B includes, but is not limited to, the following types of businesses:

Doctor's Office,
Law Office,
Consulting Firm,
Accounting Firm,
Engineering Firm,
Architectural Firm,
Software Development,
Research and Development,
Scientific Services,
Technical Services,
Financial Advisory Services,
Medical Office,
Dental Office.

Category C: Real Property and Rental Activities: These are persons or firms carrying on the business of leasing, renting, or otherwise providing the use of real property to another individual or entity for compensation.

Category C includes, but is not limited to, the following types of businesses:

Commercial Leasing,
Residential Rental,
Parcel Leasing,
Hotelier,
Apartment Rental,
Office Space Rental,
Land Developer,
Real Estate Broker

Category D: Services: These are persons or firms carrying on service-based businesses that generally require minimal to no higher education, formal training, certification, or professional licensing.

Category D also serves as the default category for any business that is not specifically classified under another category in this section. Category D includes, but is not limited to the following types of business:

Administration Office,
Advertising - Agency,
Advertising – Billboards or reader boards,
Ambulance - Emergency,
Artist & Designer,
Automotive - Carwashes & Detailing,
Beauty Parlor and Salons
Dry Cleaning
Security and Patrol

Category E: Contractors: These are persons or firms that are carrying on the business of a contractor, subcontractor, or builder, particularly the construction or repair of any buildings.

Category E includes, but is not limited to, the following types of businesses:
Contractor - Electrical,
Contractor - General,
Contractor - HVAC,
Contractor - Landscape,
Contractor - Masonry,
Contractor - Plumbing,
Contractor - Roofing,
Contractor - Signs,
Contractor – Specialized

A licensee may contest a category determination through the administrative appeal procedures provided in this chapter.

6.04.360 Special Classification and Administration Rules for Multiple Business Activities or Locations, or Both, and Warehouses, Headquarters and Distribution Facilities.

A. Rule for Multiple Locations or Business Names. ~~Except as provided in Section 6.04.330, business taxes are to be calculated on the basis of the tax rate schedule and the gross receipts attributable to the principal classification of the business conducted at each location in the city. If a person conducts business at more than one location, or at a single location but under two or more different names, the business tax will be separately calculated for each business location and for each business name at the same location on the basis of the tax rate schedule and the gross receipts attributable to the principal classification of each business operating at that location under a business name. Separate business tax licenses will be issued for each location and for each separate business name at the same location.~~ A separate business tax license may be required for each business location and each separate business name as determined by the collector. Gross receipts shall be assigned to the location and business activity to which they are fairly attributable. The tax may be calculated separately by location for administrative purposes; however, the maximum annual tax in Section 6.04.410 applies in the aggregate to the same licensee or taxpayer across all categories, business names, and locations within the city.

B. Rules for Multiple Business Activities at a Single Location.

~~1. When a person operates two or more businesses or business activities which are similar for tax rate schedule classification purposes (e.g., retail and wholesale auto parts) at the same location under a single business name, the tax will be calculated and administered on the basis of the total gross receipts from all the businesses operated at that single location, using the tax rate classification schedule applicable to that business classification which records the highest of the gross receipts of the respective businesses.~~

1. When a licensee conducts a single integrated business with two or more business activities that fall within different categories, the collector may apply the rate for each category to the gross receipts fairly attributable to that activity when the licensee can reasonably allocate and substantiate the receipts through its books and records.

~~2. If two or more businesses at the same location (address) are not similar within the tax rate classification schedules (e.g., retail auto parts and automobile repair, or restaurant and amusement arcade), each will be~~

~~classified separately and the tax rate classification schedule applicable to each separate business classification will be applied to the respective gross receipts from each business to calculate the combined taxes due, irrespective of the bookkeeping system used by the owner, The business license may list both business classifications.~~

2. If the licensee does not establish a reasonable allocation of gross receipts among different business activities, the collector may classify the integrated business according to its principal business activity. If no principal business activity can reasonably be identified, the collector may apply the highest rate applicable to any material part of the business, subject to the licensee's right to administrative appeal.

6.04.~~310~~370 Independent Contractors.

An independent contractor providing services for another business entity in National City shall designate a business address. An independent contractor from outside National City may list its business address or the business address of the principal for whom professional services are rendered. If the independent contractor's business address is located in a residential zone in National City, then the zoning laws (Title 18) regarding home occupation permits must be satisfied.

(Ord. 2224 § 2 (part), 2003)

6.04.~~320~~380 (Reserved)

Article VI. Computation and Payment of Taxes

6.04.390 Business Tax Payment—Required.

A. Except as provided in Section 6.04.090 and 6.04.460, there are imposed upon all persons conducting business in the city business taxes in the amounts prescribed by this chapter. It is unlawful for any person to conduct business in the city without a valid business tax license. A business tax license is valid when it is issued in compliance with all applicable provisions of this chapter and, except when exempt from tax, licensee has paid the applicable tax.

B. Any person who is considered to be conducting business is subject to tax until the collector determines otherwise. The collector may require the submission of proof under affidavit executed under penalty of perjury that the person is not conducting a business within the city.

C. Licensed Professionals. Each professional licensed by the state, including without limitation any lawyer, doctor, dentist, health care professional, investment advisor, real estate agent, real estate broker, or insurance broker, who maintains a fixed place of business in the city must pay a business tax under the applicable business category and rate established by Sections 6.04.350 and 6.04.410.

(Ord. 2247 § 1 (part), 2004; Ord. 2224 § 2 (part), 2003)

6.04.~~340~~ 400 Initial Business Tax.

~~Unless exempted or taxed on a flat rate basis pursuant to Section 6.04.310, 6.04.320, or 6.04.330, a person making application for the initial business tax license for a newly established business is required to pay a first year's tax of twenty dollars, the minimum annual tax, prorated by quarter. Upon making application in the following (second) year, that second year's tax due will be based upon the actual gross receipts for the first year. For all future years thereafter, the person will pay the tax based upon the gross receipts for the preceding year.~~

A. A person applying for an initial business tax license shall provide a reasonable estimate of gross receipts attributable to business activity conducted in the city for the first tax year and shall pay the tax calculated under Section 6.04.410 based on that estimate.

B. Within thirty days after the end of the first tax year, the licensee shall report actual gross receipts for that tax year. If actual gross receipts exceed the estimate, the additional tax is due within thirty days after the report is due. If actual gross receipts are less than the estimate, the excess tax shall be refunded or credited against the next tax year.

C. The tax for a business commencing during a tax year shall not be prorated and shall be based on gross receipts attributable to the period during which the business was conducted in the city during that tax year.

(Ord. 2224 § 2 (part), 2003) (Ord. No. 2017-2439, § 1, 10-3-2017)

6.04.~~390~~ 410 Rates and Computation of Total Business Tax Based on Gross Receipts.

~~A. The total business tax levied by this section shall be determined by the business tax rate classification schedule by business class (see Section 6.04.030(B) and Appendix A) and the corresponding tax on the gross receipts of that business as set forth in Appendix B ("Gross Receipts Tax Table").~~

~~B. Businesses for which an alternative flat tax is prescribed by sections 6.04.310, 6.04.320 or 6.04.330 may elect to pay a tax based on gross receipts prescribed by this section and shall thereafter be taxed on the basis of the gross receipts schedule applicable to the business classification determined by the collector.~~

A. Each licensee shall pay an annual business tax based on gross receipts fairly attributable to business activity conducted within the city, except as otherwise exempted by this chapter or applicable law.

B. If a licensee's gross receipts for the tax year are $25,000 or less, the annual business tax is $25.

C. If a licensee's gross receipts for the tax year exceed $25,000, the annual business tax shall be calculated by: (1) subtracting $25,000 from total taxable gross receipts; (2) applying the applicable rate in subsection D to the remaining gross receipts; and (3) adding $25 for the first $25,000 in gross receipts.

D. The maximum voter-approved rates are as follows:

Business Category	Rate per $1,000 over $25,000	Equivalent Percentage
A — General/Retail	$1.00	0.10%
B — Professional and Advanced	$3.00	0.30%
C — Real Property and Rental Activities	$3.00	0.30%
D — Services	$2.00	0.20%
E — Contractors	$2.00	0.20%

E. The rates in subsection (D) are maximum rates approved by the voters. The city council may lower any rate by resolution and may later restore a lowered rate up to the voter-approved maximum. The city council may not increase a rate above the applicable maximum or change the method of calculating the tax without voter approval.

F. The maximum tax owed by a single licensee or taxpayer for a tax year is $150,000. The cap applies to all taxable business activities, categories, business names, and locations within the city that are attributable to

the same licensee or taxpayer. Penalties, interest, regulatory fees, application fees, and other amounts that are not business tax are not subject to the cap.

G. Nothing in this section limits any exemption or apportionment right provided in Section 6.04.090. Only gross receipts fairly attributable to business activity conducted within the city may be included in the measure of the tax.

H. The rates in the Rate Table are expressed in dollars per thousand dollars of the licensee's gross receipts in excess of $25,000, derived from business conducted in the city for the previous tax year, except when a licensee did not operate in the city for the entirety of the previous tax year, in which case the tax is measured by the licensee's gross receipts derived from business conducted in the city for the current tax year.

I. The rates in the Rate Table are the maximum rates approved by the voters. The city council may lower any rate by resolution, and may later restore a lowered rate up to the voter-approved maximum by resolution. The city council may not adopt a rate above the maximum, and may not change the method of calculating the tax, without voter approval. If a licensee conducts a single integrated business with two or more parts, each of which could fall within different business categories, the collector may, at the collector's discretion, tax each part under the applicable category, provided the business's gross receipts can be reasonably allocated between the parts. The licensee bears the burden of establishing that its gross receipts can be reasonably allocated and of substantiating the allocation with its books and records. If the collector determines that the gross receipts cannot be reasonably allocated between the different parts of the business, then the entire business shall be taxed at the highest rate applicable to any of the business's parts.

(Ord. 2224 § 2 (part), 2003) (Ord. No. 2017-2439, § 2, 10-3-2017)

6.04.420 Computation of Tax Upon Failure to File an Initial Application or a Renewal Application.

If any person required to file an initial application or a renewal application fails or refuses to do so within the time period prescribed, the collector shall compute a tax on the estimated annual gross receipts based on all relevant information the collector is able to obtain. If the collector is unable to compute a gross receipt basis because of a lack of cooperation or financial records, then the tax will be estimated ~~on the basis of the highest tax on gross receipts applicable to that category of business on the appropriate schedule~~ using the best information available, including industry data, prior filings, comparable businesses, sales tax information lawfully available to the city, costs of operation, or other reasonable evidence. Any estimate shall apply the category rate and annual cap established by Sections 6.04.350 and 6.04.410.

The tax bill shall be sent by mail to the last known business address and shall include the estimated gross base tax due plus any delinquency penalties assessed. The total amount on the billing shall be payable to the city within fifteen calendar days from the date of the deposit of notice in the U.S. Postal Service.

Within those fifteen calendar days, the person may submit proof to the collector of the actual gross receipts and pay the tax or the adjustment authorized by the collector. The proposed tax will be due and final if not challenged or appealed pursuant to Section 6.04.230 within the prescribed time.

(Ord. 2224 § 2 (part), 2003)

~~A. Except as provided in Section 6.04.070(E)(4), every person not having a fixed place of business within the city and not otherwise designated, who on a regular basis conducts business by vehicle and charges a fee for service, shall pay an annual business tax of twenty-five dollars per vehicle operated within the city, or may make a binding election to pay a business tax measured by business classification and the gross receipts derived from business within the city as set out in Section 6.04.280.~~

~~B. Any person conducting business by vehicle in the city vending food products or beverages shall pay an annual business tax of seventy-five dollars per year per vehicle operated within the city, or may make a binding election to pay a business tax measured by business classification and gross receipts derived from business within the city pursuant to Section 6.04.280.~~

~~C. Upon payment, identifying vehicle decals will be issued by the collector in a quantity equal to the number of vehicles through which business is conducted.~~

~~D. Any business by vehicle that operates additional vehicles within the city after payment of annual taxes has been made shall make an additional application to the collector to account for the additional vehicles. After the appropriate tax has been paid for the additional vehicle(s), additional vehicle decals will be issued.~~

~~E. Taxes for the first year of operation shall not be prorated, unless the annual gross receipt method is elected by the taxpayer.~~

Reserved.

(Ord. 2224 § 2 (part), 2003) (Ord. No. 2017-2439, § 3, 10-3-2017)

6.04.430 Businesses Located Outside City Limits—Optional Rate.

A. A person located outside the city who conducts business within the city shall pay the tax imposed by Section 6.04.410 on gross receipts fairly attributable to business activity conducted within the city, subject to the exemptions and apportionment provisions of Section 6.04.090.

B. The collector may adopt reasonable allocation and reporting methods for occasional, temporary, mobile, or project-based business activity, provided that the resulting tax is fairly related to activity conducted within the city and does not exceed the voter-approved maximum rate.

6.04.440 – Anti-avoidance and Common Control.

A. The collector may disregard a transaction, entity structure, business-name arrangement, or division of business activity whose principal purpose is to evade or improperly reduce the tax imposed by this chapter, including avoidance of the annual cap aggregation rules.

B. In determining whether businesses are attributable to the same licensee or taxpayer for purposes of the annual cap, the collector may consider common ownership, common control, shared management, integrated operations, common branding, shared books and records, and any other relevant facts. The collector's determination is subject to administrative appeal.

(Ord. 2224 § 2 (part), 2003) (Ord. No. 2017-2439, § 4, 10-3-2017)

6.04.~~390~~450 Specific Taxes Applicable to Specific Categories of Businesses.

Reserved.

6.04.460 Exemptions from Tax.

Any business exempt by the laws of the United States or the laws of the State of California from the tax imposed by this chapter is not required to pay the tax imposed by Section 6.04.390, or this chapter in general, but is required to demonstrate the business is exempt and to obtain a license.

6.04.470 Administrative Procedure to Assess or Correct Tax.

A. If the collector determines that a licensee has incorrectly reported any information to the city or has not paid all or any of the tax, penalties, or interest that are due, the collector may, using any information available to the collector, issue an Initial Determination stating what the collector believes to be the correct information and, if new or additional tax, penalties, or interest are due, how much tax, penalties, or interest are due. The Initial Determination must be served on the licensee either personally or by U.S. mail to the most recent address for the licensee in the collector's records.

B. A licensee affected by an Initial Determination may within 30 days of service of an Initial Determination contest the Initial Determination and request a hearing before the collector by filing with the collector a written request for a hearing. The further accrual of penalties and interest shall be tolled upon the filing of a request for a hearing. If a licensee does not contest an Initial Determination and request a hearing with the collector within 30 days of service of the Initial Determination, the Initial Determination is final and cannot be appealed.

C. If a licensee timely contests an Initial Determination and requests a hearing, the collector must set a hearing within 30 days of the filing of the request for a hearing or as soon thereafter as reasonably practical. Notice of the hearing must be served on the licensee either personally or by U.S. mail to the most recent address for the licensee in the collector's records.

D. At the hearing the licensee may present evidence and argument regarding the Initial Determination to show why the Initial Determination is incorrect and to show what the determination of the collector should be. Within 60 days after the close of the hearing or as soon thereafter as reasonably practical, the collector must serve a Final Determination, setting forth the collector's determination of the facts and issues that were the subject of the Initial Determination. The Final Determination must be served on the licensee either personally or by U.S. mail to the most recent address for the Licensee in the collector's records. Unless an appeal of a Final Determination is filed under Section 6.04.230, any penalties or interest tolled under subdivision (b) of this section will resume accruing 10 days after the service of the Final Determination.

6.04.480 Administrative Rule.

A. The collector may make such rules and regulations as are not inconsistent with the provisions of this chapter as are necessary or desirable to aid in the enforcement and administration of this chapter.

B. When, by reason of the provisions of the Constitution of the United States or the Constitution of the State of California, the business tax imposed by this chapter cannot be enforced without there being an apportionment according to the amount of business done within the city, or in the state, as the case may be, the collector may make such rules and regulations for the apportionment of the taxes as are necessary or desirable to overcome the constitutional objections.

C. Such rules, regulations, and apportionment thereunder shall be approved by the city attorney prior to becoming effective. Any apportionment method adopted under subdivision (b) must produce a tax that is fairly related to the business activity conducted in the city.

Article VII. Refunds

6.04.490 Refunds of Overpayments.

Claims for refund must be filed on forms in the manner prescribed by the collector. No refund of an overpayment of taxes imposed by this chapter shall be allowed in whole or in part unless a written claim for refund is filed with

the collector within one year from the last day of the calendar month following the period for which the overpayment was made. The burden of proof shall be upon the taxpayer to establish the overpayment. If the collector determines that an overpayment was made, the collector shall refund the amount overpaid. Application and processing fees are not refundable.

(Ord. 2224 § 2 (part), 2003)

6.04.~~440~~500 Refund for Termination by Governmental Action.

Upon written application, the collector is authorized to refund any business tax collected when the business is terminated through condemnation or eminent domain by any agency of local, county, state or national governments.

(Ord. 2224 § 2 (part), 2003)

Article VIII. Collection, Enforcement and Penalties

6.04.510 Delinquent Taxes and Charges—Penalties—Installment Payment.

A. Except as provided in Section 6.04.~~370~~510(D) or (E), the collector, upon failure to pay a tax when due, shall add a penalty of twenty percent of the tax due ~~on the first day of March and each first day of each month thereafter~~ if not fully paid within 60 days, provided that the amount of penalty added shall not exceed one hundred percent of the tax due for each year or portion thereof that the tax was unpaid.

B. No business tax license shall be issued or reissued to any person who, at the time of application, is indebted to the city for delinquent business taxes, fees or sewer charges, unless that person enters into a written agreement with the collector to pay all delinquent taxes or charges, and interest and penalties due in monthly installments, or more often, over a period not to exceed one year.

C. The agreement shall acknowledge the obligation is a debt owed to the city. Upon failure to make timely payment of any installment, the entire amount unpaid, including penalties and interest, shall become immediately due and payable. If legal action is brought by the city to enforce collection of any amount included in the agreement, that person shall pay all costs of suit incurred by the city or its assignee, including reasonable attorney's fees. The execution of an agreement shall not exonerate previously accrued penalties, but no further penalties or interest shall accrue on amounts included in the agreement during such time as the person is not in breach of the agreement. If, however, a default in payment occurs, then additional penalties and interest shall reattach back to the date of execution of the agreement and become due and payable.

D. Notwithstanding any other provision of this code, any person who misstates or falsifies gross receipts for taxation purposes or the nature of the business for classification purposes shall pay a penalty of one hundred percent of the balance of tax due for each year of misstatement, in addition to the balance of the actual taxes due. Payment of the penalty shall not discharge the taxpayer from liability from civil or criminal proceedings, if applicable.

E. Any person who fails to apply to the collector for the issuance of an initial business tax license and pay the prescribed tax within thirty calendar days from first beginning business is subject to a penalty of fifty percent plus twenty percent per month after the first thirty days has elapsed, not to exceed one hundred percent of the total tax due for the first year. The total tax will be computed on the basis of the gross receipts for the calendar year. Until payment is made in full, that person remains subject to the provisions of Section 6.04.~~380~~520 regarding the involuntary cessation of business. Nothing contained herein shall constitute authorization to conduct business without a valid business tax license or before regulatory compliance approval.

(Ord. 2247 § 1 (part), 2004; Ord. 2224 § 2 (part), 2003)

6.04.520 Tax Deemed Debt—Collections.

A. The amount of any tax and any fees, charges or penalty imposed by the provisions of this chapter is a debt owed to the city. An action may be commenced in the name of the city in any court of competent jurisdiction for the amount due. The collector, with the concurrence of the city attorney, is authorized to compromise or adjust claims for back taxes that extend beyond the current year plus three prior years when it is in the best interests of the city; provided, however, that such authority shall not include compromising claims for any taxes due for continuing in business following the failure to renew a previously issued business tax license.

B. The collector shall set off any refunds, payments or credits owing to the taxpayer by the city against unpaid taxes and charges, and may require a business to cease business or remove equipment through which the business is conducted if the tax is not fully paid. Payments shall be applied first to satisfy the payment of the oldest tax and any penalties outstanding before being applied to satisfaction of later or current taxes. Upon notification by the collector, city departments shall withhold progress payments or payments for goods or services when the vendor or supplier has failed to pay taxes or penalties, or both, required under this chapter until the debt is satisfied.

C. Upon notification by the collector, other departments shall withhold development and building permits, except those permits necessary to correct code violations, until all delinquent taxes are paid. Administering departments will withhold related permits until notified otherwise by the collector.

D. The collector may request the city attorney to obtain a civil injunction or issue a criminal complaint if the business refuses to comply with this chapter or pay taxes. The collector is authorized to issue a stop order pursuant to Section 1.12.030 to require a noncompliant business to cease and desist from conducting business until compliance is obtained.

E. The conviction of a person for conducting any business without first paying the tax due does not exonerate that person from the payment of any tax due or still unpaid at the time of conviction. Late payment shall not prevent a criminal prosecution of any violation of the provisions of this chapter. All civil, administrative and criminal remedies prescribed are cumulative and the use of one or more remedies by the city shall not bar the use of any other remedy for enforcing the provisions of this chapter.

F. Neither the adoption of the ordinance codified in this chapter nor the superseding of any portion of any other ordinance of the city or the code shall in any manner be construed to affect prosecution for violations committed prior to the date of adoption, nor be construed as a waiver of any license required for or any penal provisions applicable to any such violation, nor shall it affect the validity of any bond or cash deposit required by any prior ordinance to be posted, filed, or deposited, and all rights and obligations thereby conferred shall continue in full force and effect.

(Ord. 2247 § 1 (part), 2004; Ord. 2224 § 2 (part), 2003)

6.04.~~470~~530 Effect of Mistakes.

Any mistake by the collector in computing or collecting any tax prescribed in this chapter shall not preclude collection by the city of the amount actually due, together with costs of collection, including reasonable attorney's fees fixed by the court, nor shall mistake preclude the prosecution of any person for violation of any provision of this chapter.

(Ord. 2224 § 2 (part), 2003)

6.04.540 Enforcement.

A. The collector and each code compliance officer, public officer or police officer shall have the power and authority to enter any place of business free of charge at any reasonable time to demand production of its business tax license. It shall be the duty of any code compliance officer or building inspector conducting an inspection of any business premises to also require the owner or proprietor of an inspected property to produce proof of business license and to report violations to the collector. The collector will be responsible for any follow-up investigation and enforcement and shall notify the appropriate enforcement officer of any apparent code violation observed during inspections by the collector.

B. The collector may require the production of any records of the taxpayer necessary to verify the accuracy of any business tax license issued or business tax paid, upon at least twenty-four hours' prior notice. Records shall be made available at the taxpayer's place of business, or be delivered to the collector's office upon mutual agreement. In addition to any other remedies, the collector is authorized to assess a five-hundred-dollar administrative penalty against any taxpayer who refuses to produce such records following reasonable request by the collector. Procedures for appeal are as set forth in Section 6.04.~~180~~230.

C. Each department of the city issuing development or building permits, public contracts or purchases shall require the production of a valid business tax license prior to the issuance of any contract to a vendor or a development permit to a licensed contractor, and upon notification by the collector shall not issue any development permit or building permit—except those reasonably necessary to correct code violations—until all outstanding tax delinquencies are satisfied.

D. As an aid in enforcement of the provisions of this chapter with respect to construction contractors and subcontractors, any person applying for any building or engineering permit or requesting final inspection of any construction project shall furnish the collector with a written list of the names and addresses of all contractors, subcontractors and material supply people engaged in working on the project.

E. The collector is authorized to require the owner or operator of a commercial or industrial property (other than a residential rental property) in National City to provide a current tenant list or mailbox rental list and information regarding the commencement of each tenancy or mailbox rental. It is unlawful for an owner or operator to refuse or fail to provide this information upon the reasonable request of the collector.

F. As a condition of a temporary use permit issued under Chapter 15.60, an itinerant business operating in National City shall provide information and records to the collector on sales transactions for which sales taxes are collected, and shall verify its gross receipts upon which the business tax is based.

G. The collector and designees with the duty to enforce this chapter are authorized to arrest persons without a warrant pursuant to Penal Code Section 836.5 whenever the person to be arrested has committed a violation of the provisions of this chapter in the collector's or designee's presence. When the person arrested does not demand to be taken before a magistrate, a written notice to appear shall be prepared and the person released on his or her promise to appear as prescribed by the Penal Code of the State of California (commencing with Section 853.6).

H. The collector is authorized to issue administrative citations pursuant to Chapter 1.44 of this code without prior notification in the enforcement of this chapter, and to impose administrative penalties for violations of this chapter. When appropriate, stop orders pursuant to Section 1.12.030 may be issued ordering a business in violation of this chapter to cease and desist from conducting business until the violation is corrected.

(Ord. 2247 § 1 (part), 2004; Ord. 2224 § 2 (part), 2003)

6.04.~~490~~550 Annual Audit and Public Spending Disclosure

By no later than June 30th of each year or such date as coincides with the completion of other reoccurring city audits, the city's independent auditors are to complete a report to verify that the taxes levied under this chapter in the preceding year have been properly applied, exempted, collected, and remitted in accordance with the law. At the same time, city shall provide a report describing how funds collected under this chapter have been utilized and expended.

~~(Reserved)~~

Article IX. Violations

6.04.560 Misuse of Business Tax License or Indicia.

A. It is unlawful for any person holding a business tax license required by this chapter to permit any other person to use the business tax license, sticker or decal, or the licensed premises or the licensed person's name for the purpose of evading payment of any business tax or any other requirement of this chapter. Violation will also result in cancellation of the business tax license.

B. It is unlawful to reproduce, duplicate, copy or alter any original business tax license, decal or sticker to falsely represent that an original business tax license is valid or that the appropriate tax has been paid.

C. Every person conducting business by vehicle shall keep the tax license or a photocopy within each vehicle, and shall affix an identifying decal to each vehicle used in that business.

D. It is unlawful for any person subject to this chapter to drive, operate or use, or cause to be driven, operated, or used, any vehicle in the conduct of a business by vehicle without a decal being attached to the vehicle as required in this chapter, or to remove, deface or cover up the decal, or place the decal upon any vehicle other than a vehicle used in its business.

(Ord. 2224 § 2 (part), 2003)

6.04.570 Penalty for Violations.

A. It is unlawful to violate any of the mandatory provisions or prohibitions of this chapter or to knowingly or intentionally misrepresent to any officer or employee of this city any material fact in connection with the administration or collection of taxes pursuant to this chapter.

B. Each violation of any of the mandatory provisions or prohibitions of this chapter is a misdemeanor, punishable by a fine of one thousand dollars or imprisonment for six months, or both. Each day a violation continues shall constitute a separate violation for which the violator may be separately charged.

(Ord. 2224 § 2 (part), 2003)

~~Appendix A~~
~~NATIONAL INDICES OF ABILITY TO PAY AND TAX CLASSIFICATION BY INDUSTRY~~

~~SIC No.~~	~~Description~~	~~Net Profit to Net Sales (%)~~	~~Tax Class~~
~~01~~	~~Agricultural Production—Crops~~	~~5.90~~	~~3~~
~~02~~	~~Agricultural Production—Livestock~~	~~5.90~~	~~3~~
~~07~~	~~Agricultural Services~~	~~7.16~~	~~3~~
~~08~~	~~Forestry~~	~~7.16~~	~~3~~

09	Fishing, Hunting, and Trapping	7.16	3
10	Metal Mining	7.71	4
11	Anthracite Mining	7.71	4
12	Bituminous Coal and Lignite Mining	7.71	4
13	Oil and Gas Extraction	7.71	4
14	Mining and Quarrying of Nonmetallic Minerals, Except Fuels	7.71	4
15	Building Construction—General Contractors	2.69	1
16	Construction Other Than Building—General Contractors	2.84	1
17	Construction—Special Trade Contractors	7.01	3
20	Manufacturing—Food and Kindred Products	3.53	2
22	Manufacturing—Textile Mill Products	3.47	1
23	Manufacturing—Apparel and Other Finished Textile Products	2.89	1
24	Manufacturing—Lumber and Wood Products Except Furniture	2.98	1
25	Manufacturing—Furniture and Fixtures	4.03	2
26	Manufacturing—Paper and Allied Products	4.88	2
27	Manufacturing—Printing, Publishing, and Allied Industries	6.30	3
28	Manufacturing—Chemicals and Allied Products	8.26	4
29	Manufacturing—Petroleum and Related Products	5.69	3
30	Manufacturing—Rubber and Miscellaneous Plastic Products	3.00	1
31	Manufacturing—Leather and Leather Products	3.35	1
32	Manufacturing—Stone, Clay, Glass, and Concrete Products	4.72	2
33	Manufacturing—Primary Metal Industries	1.75	1
34	Manufacturing—Fabricated Metal Products Except Machinery and Transportation Equipment	4.00	2
35	Manufacturing—Machinery, except Electrical	6.78	3
36	Manufacturing—Electrical and Electrical Machinery, Equipment, and Supplies	3.03	1
37	Manufacturing—Transportation Equipment	2.41	1
38	Manufacturing—Measuring, Analyzing, and Controlling Instruments; Photographic Medical, and Optical Goods; Watches and Clocks	10.18	4
39	Manufacturing—Miscellaneous Manufacturing Equipment	3.49	1
40	Railroad Transportation	0.00	1
41	Local and Suburban Transit and Interurban Highway Passenger Transportation	4.28	2
42	Motor Freight Transportation and Warehousing	4.75	2
45	Transportation by Air	0.00	1
46	Pipe Lines, Except Natural Gas	10.54	4
47	Services Incidental to Transportation	2.15	1
48	Communication	12.04	5
49	Electrical, Gas, and Sanitary Services (Utilities)	8.66	4

50	Wholesale Trade—Durable Goods	2.51	1
51	Wholesale Trade—Nondurable Goods	2.51	1
52	Retail Trade—Building Materials, Hardware Garden Supply, and Mobile Home Dealers	3.26	1
53	Retail Trade—General Merchandise Stores	3.73	2
54	Retail Trade—Food Stores	2.28	1
55	Retail Trade—Automotive Dealers and Gasoline Services Stations	2.10	1
56	Retail Trade—Apparel and Accessory Stores	4.43	2
57	Retail Trade—Furniture, Home Furnishings, and Equipment Stores	4.04	2
58	Retail Trade—Eating and Drinking Places	4.66	2
59	Retail Trade—Other	4.54	2
60	Banking	8.24	4
61	Credit Agencies other than Banks	4.33	2
62	Security and Commodity Brokers, Dealers, Exchanges, and Services	3.59	2
63	Insurance Carriers (Underwriters)	4.14	2
64	Insurance Agents, Brokers, and Services	21.25	6
65	Real Estate	3.93	2
66	Combinations of Real Estate, Insurance, Loans, or Law Offices	30.41	6
67	Holding and Other Investment Offices	48.37	6
70	Service—Hotels, Rooming Houses; Camps and Other Lodging Places	2.41	1
72	Services—Personal	14.02	5
73	Services—Business	4.85	2
75	Automotive Repair, Automotive Services, and Garages	9.45	4
76	Miscellaneous Repair Services	9.45	4
78	Services—Motion Pictures	3.69	2
79	Services—Amusement and Recreation, except Motion Pictures	4.87	2
80	Health Services	38.41	6
81	Legal Services	50.50	6
82	Educational Services	5.91	3
83	Social Services	6.57	3
84	Museums, Art Galleries, Botanical and Zoological Gardens	6.57	3
86	Membership Organizations	6.57	3
891	Engineering, Architectural, and Surveying Services	25.35	6
893	Accounting, Auditing, and Bookkeeping Services	33.14	6
899	Services—not Elsewhere Classified	6.57	3

ALPHABETICAL BUSINESS CLASSIFICATION INDEX

SIC No.	Business Description	Tax Class
A		
65	Abstract Land Title or Warranty Companies	2
61	Acceptance Corporations and Dealers	2
63	Accident Insurance Carrier	2
893	Accountants All Types	6
893	Accounting and Bookkeeping Services	6
-	Accounting and Bookkeeping Machines and Supplies (See Office Machines)	-
17	Acoustical Contractors	3
73	Advertising Agencies, including Outdoor Services	2
73	Advertising, novelties, signs, placards, etc.	2
61	Agricultural Credit Institutions	2
55	Aircraft, Dealers, Retail	1
17	Air Conditioning Contractor	3
76	Air Conditioning Service and Repair	4
73	Airplane Rental	2
72	Alterations, Clothing	5
41	Ambulance Service	2
79	Amusement and Recreation Services	2
79	Amusement Machines, Coin-Operated	2
79	Amusement Parks	2
07	Animal Hospital	3
73	Answering Service	2
59	Antiques, Dealers, Retail	2
76	Antiques, Repair and Restoration	4
65	Apartment Buildings or Complexes, Rental	2
57	Appliances, Household, Dealers	2
76	Appliances, Household, Repair of	4
891	Architects	6
76	Armature Rewinding Shops	4
73	Armored Car Service	2
59	Art, Dealers, Retail	2
73	Artists, Commercial	2
899	Artists' Studios or Portrait Artists, Non-Commercial	3
59	Artists' Supply and Materials Stores, Retail	2
79	Athletic Arena or Clubs, Where Admission is Charged	2
73	Auctioneers, Commission or Fee Basis	2
59	Auction Houses (General Merchandise), Retail	2

50	Automatic Sprinklers, Wholesale	1
55	Automobile Accessories, Dealers	1
75	Automobile, Automatic Car Wash	4
75	Automobile, Body and Paint Shop	4
55	Automobile, Dealers, Retail, New or Used	1
61	Automobile Loan Finance Companies	2
75	Automobile, Rental or Leasing, not including Driver	4
55	Automobile Parts, Retail	1
50	Automobile Parts, Wholesale	1
75	Automobile Repairs, Overhaul and General Servicing	4
75	Automobile Tires, Recapping	4
55	Automobile Tires, Retail	1
75	Automobile Towing Service	4
41	Automobile Transportation Service, including Driver	2
59	Automobile Wreckers, Buying Used Cars and Selling the Parts, Retail	2
17	Awning Installation Contractors	3
B		
54	Bakery, Retail	1
20	Bakery Products, Manufacturer Only	2
51	Bakery Products, Wholesale Only	1
79	Ballroom, Lease or Rented for Dancing or Parties	2
79	Bands, Dance	2
60	Banks	4
72	Barber Schools	5
72	Barber Shops	5
50	Barber Supplies, Wholesale	1
55	Batteries, Auto, Retail	1
50	Bearings, Dealers, Wholesale	1
72	Beauty Schools	5
72	Beauty Shops	5
50	Beauty Supplies, Wholesale	1
50	Belting, Wholesale	1
20	Beverage Manufacture, All Types	2
59	Bicycle Dealers, Retail	2
79	Bicycle Rental	2
76	Bicycle Repair	4
50	Bicycle Supplies, Wholesale	1
73	Billboard, Firms Engaged in the Erection and Lease of Space	2
79	Billiard or Pool Hall	2

51	Billiard or Pool Supplies, Wholesale	1
12	Bituminous Coal and Lignite Mining	4
76	Blacksmith	4
80	Blood Banks	6
35	Blowers and Blower Systems, Manufacturing	3
73	Blueprinting Services	2
70	Boarding House, including Fraternity and Sorority	1
55	Boat Supplies and Accessories, Retail	1
55	Boat, Dealers, Retail	1
76	Boilermaker Shops, Repair of Boilers	4
50	Boilers, Wholesale	1
17	Boiler, Setting of	3
50	Bolts, Nuts, and Screws, Dealers, Wholesale	1
73	Bondsmen	2
27	Book Publishers	3
59	Book Store, Retail	2
79	Booking Agent, except Motion Pictures	2
893	Bookkeeping Services	6
72	Bootblacks, Bootblack Stands	5
20	Bottlers of Soft Drinks	2
50	Bottlers Suppliers, Wholesale	1
79	Bowling Alleys	2
59	Bowling Equipment and Supplies, Retail	2
51	Bowling Equipment and Supplies, Wholesale	1
26	Box, Manufacturing	2
79	Boxing or Wrestling Matches	2
50	Brake Linings Wholesale Dealers	3
56	Bridal Shops, Retail	2
-	Brokers (See Heading under Type of Broker, for Example: Real Estate Broker, Food Broker, etc.)	-
-	Building Contractors (See Contractors)	-
52	Building Materials and Supplies, Retail	1
50	Building Materials, Wholesale	1
17	Burglar Alarm, Installation Only	3
73	Burglar Alarm, Maintenance and Monitoring Only	2
41	Bus and Motor Coach Company	2
41	Bus Terminals	2
73	Business Agents or Brokers, Selling Business Concerns	2
73	Business Consultant, except Finance—Investment	2

61	Business Credit Institutions	2
27	Business Forms, Manufacturing	3
59	Business Forms, Retail	2
-	Business Machines (See Office Machines)	-
82	Business Schools	3
C		
25	Cabinet Shops, Manufacturers, not Custom	2
57	Cabinet Shop, for Individual Order	2
58	Cafeterias	2
59	Camera and Photographic Supplies, Retail	2
50	Camera and Supplies, Wholesale	1
76	Camera Repair Shop	4
59	Cameras, Retail	2
70	Campgrounds	1
59	Camping Equipment, other than Trailers, Retail	2
55	Campers and Other Recreational Vehicles, Retail	1
54	Candy, Retail	1
51	Candy, Wholesale	1
59	Canvassers	2
75	Car Wash	4
79	Carnivals	2
17	Carpenters	3
72	Carpet and Rug Cleaning	5
57	Carpet and Rug, Dealers, Retail	2
17	Carpet Layers, Contractors	3
50	Carpets, Wholesale	1
-	Cash Registers and Supplies (See Office Machines)	-
63	Casualty Insurance Carrier	2
58	Caterers	2
17	Ceiling Contractors	3
32	Cement Manufacture	2
50	Cement Products, Wholesale Dealers	1
65	Cemetery Companies, Agents, or Dealers in Cemetery Lots	2
07	Cemetery Lots, Caretakers of	3
893	Certified Public Accountants	6
82	Charm, Fashion, Finishing, and/or Modeling Schools	3
20	Cheese, Manufacturers or Processors	2
28	Chemical and Allied Products, Manufacturing	4
80	Chiropractors	6

~~52~~	~~Christmas Trees, Retail~~	~~1~~
~~51~~	~~Cigarettes or Tobacco, Wholesale~~	~~1~~
~~59~~	~~Cigar and Cigarette Stores and Stands, Retail~~	~~2~~
~~64~~	~~Claim Adjustment Agencies~~	~~6~~
~~32~~	~~Clay, Stone, and Glass Products, Manufacturing~~	~~2~~
~~72~~	~~Cleaning of Garments~~	~~5~~
~~59~~	~~Clothing, Dealers in Second-Hand Clothing~~	~~2~~
~~23~~	~~Clothing Manufacturers~~	~~1~~
~~56~~	~~Clothing, Retail~~	~~2~~
~~72~~	~~Clothing, Rental~~	~~5~~
~~51~~	~~Clothing, Wholesale~~	~~1~~
~~50~~	~~Coal, Dealers, Wholesale~~	~~1~~
~~62~~	~~Coal, Wood, or Coke Agents or Brokers~~	~~2~~
~~59~~	~~Coal, Wood, or Coke, Dealers, Retail~~	~~2~~
~~51~~	~~Coffee, Dealers, Wholesale~~	~~1~~
~~42~~	~~Cold Storage Warehouse~~	~~2~~
~~73~~	~~Collection and Claim Agency, except for Real Estate~~	~~2~~
~~66~~	~~Combinations of Real Estate, Insurance, Loans, Law Offices~~	~~6~~
~~62~~	~~Commodity Brokers and Dealers (Contracts)~~	~~2~~
~~48~~	~~Communication~~	~~5~~
~~73~~	~~Computer Programming and Other Software Services~~	~~2~~
~~50~~	~~Concrete Products, Dealers, Wholesale~~	~~1~~
~~32~~	~~Concrete, Manufacturer, Block, Brick, and Other Products~~	~~2~~
~~32~~	~~Concrete, Manufacturer, Ready Mixed and Transit-Mixed~~	~~2~~
~~16~~	~~Concrete Work Contractors (Roads, Highways, and Streets)~~	~~1~~
~~17~~	~~Concrete Work Contractors (Driveways, Sidewalks, and Floors Only)~~	~~3~~
~~62~~	~~Consultants, Finance—Investments~~	~~2~~
~~73~~	~~Consulting Services, except Investment and Family~~	~~2~~
~~15~~	~~Contractors, Building~~	~~1~~
~~16~~	~~Contractors, Heavy Construction, other than Building~~	~~1~~
~~17~~	~~Contractors, Special Trade~~	~~3~~
~~80~~	~~Convalescent Home~~	~~6~~
~~73~~	~~Copying Service~~	~~2~~
~~28~~	~~Cosmetics, Manufacturer~~	~~4~~
~~59~~	~~Cosmetics, Dealers, Retail~~	~~2~~
~~51~~	~~Cosmetics, Wholesale~~	~~1~~
~~62~~	~~Cotton Brokers, Agents or Warehousemen~~	~~2~~
~~42~~	~~Cotton Compresses and Warehouses~~	~~2~~
~~22~~	~~Cotton Fabrics, Manufacture~~	~~1~~

07	Cotton Ginning	3
83	Counseling Services	3
20	Cracker Manufacturer	2
73	Credit Reporting Agencies	2
61	Credit Unions	2
D		
20	Dairy Products, Processing	2
54	Dairy Products, Retail	1
51	Dairy Supplies, Wholesale	1
79	Dancing Academies or Schools	2
79	Dance Halls	2
73	Data Processing Services	2
73	Data Processing Systems, Supplies, and Equipment, including Keypunching	2
83	Day Care Centers	3
73	Decorators, Interior	2
54	Delicatessen	1
42	Delivery Service (Messenger/Courier), Vehicular	2
50	Dental Equipment and Supplies, Wholesale	1
80	Dental Laboratories and/or Dentists	6
53	Department Stores	2
73	Detectives, Agencies	2
72	Diaper Service	5
07	Dog Kennels and/or Grooming	3
70	Dormitories, Commercially Operated	1
57	Drapery Stores, Retail	2
56	Dressmakers for Retail Trade	2
82	Driver Training School	3
59	Drug Store, Retail	2
51	Drugs, Wholesale	1
72	Dry Cleaning, Coin-Operated	5
72	Dry Cleaning, Retail	5
50	Dry Cleaning, Wholesale	1
51	Dry Goods, Wholesale	1
17	Drywall Contractors	3
72	Dyeing and Cleaning Plants, except Rug Cleaning	5
E		
17	Earthmoving for Building Construction	3
16	Earthmoving, not Connected with Building Construction	1
82	Educational Services and Schools	3

54	Eggs, Retail	1
51	Eggs, Wholesale	1
49	Electric, Gas, and Sanitary Services (Utilities)	4
50	Electric Light Bulbs, Wholesale	1
49	Electric Power Company (Utility)	4
57	Electrical Appliances and Supplies, Retail	2
50	Electrical Appliances and Supplies, Wholesale	1
76	Electrical Appliances, Repair	4
17	Electrical Contractors	3
36	Electrical Machinery, Equipment, and Supplies Manufacturing	1
50	Elevators, including Repair, Wholesale	1
73	Employment Agencies	2
891	Engineering, Architectural, and/or Surveying Services	6
27	Engraving	3
79	Entertainment, except Motion Pictures	2
73	Equipment Rental and Leasing	2
72	Escort Services	5
51	Explosives, Sales and Distributors, Wholesale	1
17	Excavating and Foundation Contractors, Building Construction Only	3
16	Excavating Contractors, other than Building	1
73	Exterminators	2
F		
59	Fabric Shops, Retail	2
61	Factors	2
50	Farm Equipment and Machinery	1
51	Farm Supplies	1
20	Feeds, for Pets and Other Animals, Manufacture of	2
17	Fencing Contractors	3
28	Fertilizer, Manufacture	4
51	Fertilizer, Wholesale	1
73	Field Warehousing	2
73	Film Developers, for General Public	2
78	Film Distributor	2
61	Finance Companies	2
50	Fire Extinguishers, Sale of	1
73	Fire Extinguishers, Service of	2
63	Fire Insurance Carriers	2
59	Fish Aquariums, Retail	2
54	Fish and Seafood Stores, Retail	1

51	Fish or Other Seafood, Wholesale	1
59	Fish, Tropical Fish, Retail	2
59	Fish Bait, Retail	2
09	Fisheries	3
25	Fixtures and Furniture, Manufacturing	2
57	Floor Covering, Retail	2
50	Floor Covering, Wholesale	1
17	Flooring Contractors	3
59	Florists, Retail	2
51	Florists, Wholesale	1
54	Food, Retail, Dealer, not Consumed on Premises	1
51	Food Broker	1
17	Foundation Contractors, Building Construction Only	3
33	Foundries	1
47	Freight Forwarders	1
54	Fruit and Produce, Retail	1
51	Fruit and Produce, Wholesale	1
59	Fuel Dealers, Retail	2
72	Funeral Homes, Funeral Directors, and/or Undertakers	5
56	Fur, Retail	2
17	Furnace or Heating Contractors	3
57	Furniture, Dealers, Retail	2
59	Furniture Dealers, Second-Hand, Retail	2
25	Furniture and Fixtures, Manufacturing	2
76	Furniture Repairing, Refinishing, and Reupholstering	4
50	Furniture, Wholesale	1
G		
75	Garages, Automotive Repair	4
49	Garbage Collection Agencies	4
72	Garment Pressing and Alteration	5
49	Gas, Dealers in Liquefied Petroleum Gas and Natural Gas	4
59	Gas, Dealers in Liquefied Petroleum Gas, Delivered to Customers' Premises, Retail	2
49	Gas, Natural Gas Company	4
55	Gasoline Service Stations	1
51	Gasoline, Wholesale	1
53	General Merchandise Stores	2
59	Gift Shops	2
17	Glass Installation Contractors	3
75	Glass, Replacement and Repair, Automotive	4

52	Glass, Retail	2
32	Glass, Stone and Clay Products, Manufacturing	2
79	Golf Courses, including Miniature	2
16	Grading, General Construction	1
62	Grain Broker (Commodity)	2
42	Grain Elevators, Stores Only	2
51	Grain, Dealers, Wholesale	1
73	Graphic Arts	2
59	Gravestones, Finished, Retail	2
59	Greeting Cards, Retail	2
54	Grocers, Retail	1
51	Grocers, Wholesale	1
59	Guns, Retail	2
50	Guns, Wholesale	1
76	Gunsmiths, Repair of Guns	4
H		
72	Hairdressers and/or Stylists	5
52	Hardware, Retail	1
50	Hardware, Wholesale	1
72	Hat Cleaning and Blocking, Retail	5
09	Hatchery, Poultry	3
56	Hats, Retail	2
72	Health Clubs	5
80	Health Services, General	6
59	Hearing Aids, Retail	2
17	Heating Contractor	3
16	Heavy Construction	1
63	Health Insurance Carrier	2
16	Highway and Street Construction	1
59	Hobby Shops, Retail	2
67	Holding Companies	6
57	Home Furnishing Stores, Retail	2
07	Horticulturists	3
56	Hosiery, Retail	2
51	Hosiery, Wholesale	1
22	Hosiery Mills	1
63	Hospital Insurance Carrier	2
50	Hospital Supplies	1
80	Hospitals, Sanitariums, and Like Institutions	6

07	Hospitals, Animal	3
70	Hotels, except Residential	1
65	Hotels, Residential	2
50	Hotel Supplies, Wholesale	1
17	House Mover and Wrecker	3
59	House-To-House, Retail	2
I		
59	Ice, Dealers, Retail	2
51	Ice, Dealers, Wholesale	1
20	Ice, Manufacturers	2
50	Ice-Making, Machinery and Equipment, Wholesale	1
54	Ice Cream Dealers, Retail, not Consumed on Premises	1
58	Ice Cream Dealers, Retail, Consumed on Premises	2
20	Ice Cream, Manufacture	2
51	Industrial Chemicals, Wholesale	1
72	Industrial Laundries	5
61	Installment Sales Finance, other than Banks	2
07	Insemination, Artificial	3
17	Insulation Contractor	3
66	Insurance, Loans, Law, Real Estate Offices, Combinations of	6
64	Insurance Agents, Brokers, and Other Insurance Services	6
64	Insurance Adjustor	6
63	Insurance Carriers, All Types	2
64	Insurance Solicitors	6
17	Intercommunication Equipment Installation Contractor	3
73	Interior Decorator	2
62	Investment Counselors	2
62	Investment Firm, General Brokerage	2
67	Investment Offices (Management)	6
62	Iron Brokers	2
07	Irrigation Systems, Landscape Services	3
J		
73	Janitor or Housekeeping Service	2
50	Janitor or Housekeeping Supplies, Wholesale	1
76	Jewelry, Repair, including Watch Repair	4
59	Jewelry, Retail	2
50	Jewelry, Wholesale	1
K		
79	Karate Instruction	2

07	Kennels	3
17	Kitchen Designers and Contractors	3
22	Knitting Mills	1
L		
50	Laboratory Equipment and Supplies, Wholesale	1
57	Lamp Dealers, Retail	2
50	Lamp Dealers, Wholesale	1
36	Lamps, Manufacturers	1
65	Land Title or Warranty Company	2
07	Landscape Services and Landscape Architects	3
66	Law, Real Estate, Insurance, Loan Offices, Combinations of	6
72	Laundries, including Automatic Machines, Coin-Operated and Industrial	5
07	Lawn Care	3
50	Lawnmower, Dealers, Wholesale	1
52	Lawn and Garden Supplies, Retail	1
76	Lawnmowers, Repairs	4
81	Lawyers	6
82	Learning Centers	3
73	Leased Equipment	2
75	Leasing Companies, Vehicles without Drivers	4
59	Leather Goods, Retail	2
50	Leather Goods, Wholesale	1
31	Leather and Leather Products, Manufacturing	1
81	Legal Services	6
63	Life Insurance Carrier	2
57	Linen Shop, Retail	2
72	Linen Supply Service	5
59	Liquefied Petroleum Gas, Delivered to Customers' Premises, Retail	2
61	Loan (Small) Lenders, Licensed	2
66	Loans, Real Estate, Insurance, Law Offices, Combinations of	6
76	Locksmiths	4
70	Lodging and Rooming Houses	1
59	Luggage, Retail	2
24	Lumber, Manufacture	1
52	Lumber Merchants, Operating Lumber Yards, Retail	2
50	Lumber Merchants, Operating Lumber Yards, Wholesale	1
M		
35	Machine Shops	3
59	Magazine Stores and Stands, Retail	2

59	Mail Order Business	2
73	Management Consultants	2
67	Management Investment Companies	6
72	Manicurists	5
17	Mantel Work, Contractors	3
-	MANUFACTURING	-
20	Bakery Products	2
28	Chemical and Other Allied Products	4
32	Concrete, Clay, Stone, and Glass Products	2
36	Electrical Machinery, Equipment and Supplies	1
34	Fabricated Metal Products	2
25	Furniture and Fixtures	2
31	Leather and Leather Products	1
35	Machinery, except Electrical	3
33	Metal Products, Primary	1
26	Paper and Allied Products	2
20	Pet and Other Animal Food	2
29	Petroleum Refining and Related Industries	3
30	Rubber and Miscellaneous Products	1
22	Textile Mill Products	1
37	Transportation Equipment	1
24	Wood Products, except Furniture	1
39	Manufacturing, not Otherwise Classified	1
17	Masonry and Stonework Contractors	3
72	Massage	5
25	Mattress and Bedsprings Manufacture	2
76	Mattress Renovating	4
57	Mattresses, Retail	2
54	Meat, Retail	1
51	Meat, Wholesale	1
20	Meat Slaughtering and/or Packing Plants	2
17	Mechanical Contractors	3
63	Medical Insurance Carriers	2
80	Medical and Other Health Services, including Laboratories	6
56	Men's Furnishings, Retail	2
73	Messenger Service	2
33	Metal Products, Manufacturing	1
54	Milk, Retail	1
51	Milk Depots, with or without Truck Delivery	1

51	Millinery, including All Lines of Millinery, Wholesale	1
56	Millinery Shops or Stores, Retail	2
51	Mills, Flour, Wholesale	1
20	Mills, Flour and Other Grain Products	2
10-14	Mining, All Types	4
73	Miscellaneous Business Services, not Otherwise Classified	2
65	Mobile Home Sites, Rental	2
52	Mobile Homes, Retail	1
42	Mobile Homes, Transportation of	2
59	Monuments, Retail	2
61	Mortgage Brokers	2
70	Motels, except Residential	1
65	Motels, Residential	2
78	Motion Picture Films, Distributors, Producers, or Agents for	2
78	Motion Picture Operators	2
78	Motion Picture Theatre or Drive-In	2
42	Motor Freight Lines	2
82	Motor Vehicle Drivers Training School	3
79	Motorcycle Rental	2
55	Motorcycles, Dealers, Retail	1
55	Motors, Outboard, Dealers, Retail	1
42	Movers, Trucking with or without Storage	2
42	Movers, Storage Only	2
57	Music, Sheet, or Musical Instruments, Retail	2
79	Music Distribution Systems, Coin-Operated	2
73	Music Distribution Systems, except Coin-Operated	2
76	Musical Instrument Repair Shops	4
62	Mutual Funds, Selling By Independent Salesman	2
N		
49	Natural Gas and/or Liquefied Petroleum Gas	4
27	Newspapers, Publishing of	3
59	Newspapers, Retail	2
51	Newspapers, Wholesale	1
59	Newsstands	2
65	Nonresidential Building Operators	2
62	Notes, Endorsers and Buyers	2
59	Notions and Novelties	2
83	Nurseries, Day	3
07	Nursery or Horticulturists	3

80	Nurses, All Types	6
80	Nursing Homes, Convalescent	6
83	Nursing Homes, Residential Type	3
82	Nurses Schools	3
O		
65	Office Buildings, Rental	2
50	Office Furniture and/or Supplies, Wholesale	1
57	Office Furniture, Retail	2
76	Office Machines, Service and Repair	4
73	Office Machines, Rental	2
59	Office Machines, Equipment and/or Supplies, Retail	2
73	Office Secretarial Service	2
51	Oil, Fuel, Wholesale	1
50	Ophthalmic Goods, Wholesale	1
38	Optical Goods, Manufacture	4
50	Optical Goods or Supplies, Wholesale	1
59	Optical Goods Stores, Retail	2
38	Opticians	4
80	Optometrists	6
59	Orthopedic and Artificial Limb Stores, Retail	2
65	Operators of Nonresidential, Residential, and/or Apartment Buildings	2
65	Operators of Mobile Home Sites	2
80	Osteopathic Physicians	6
P		
47	Packing Goods, for Shipping	1
42	Packing House, Cold Storage	2
28	Paint Manufacturers	4
52	Paint, Retail	1
51	Paint, Wholesale	1
17	Painting and Paper Hanging Contractors	3
26	Paper and Allied Products, Manufacturing	2
42	Parcel Delivery Companies	2
75	Parking Lots and Garages	4
70	Parking Spaces (Trailer Park)	1
16	Paving and Asphalt Contractors	1
59	Pawn Brokers, All Types and Classifications	2
59	Peddlers, All Types and Classifications	2
61	Personal Loan Companies	2
67	Personal Holding Companies	6

72	Personal Services	5
73	Pest Control	2
20	Pet and Other Animal Food Manufacture	2
59	Pet Shops	2
29	Petroleum Refining and Related Industries	3
59	Pharmacies	2
50	Phonograph Record Businesses, Wholesale	1
57	Phonograph and Record Stores, Retail	2
73	Photocopying Service	2
73	Photograph Developing and Retouching	2
72	Photographers, Portrait for the General Public	5
73	Photographers, Commercial	2
72	Photographic School	5
59	Photographic Supply Stores, Retail	2
80	Physical Therapist	6
80	Physicians	6
57	Pianos and Organs, Retail	2
57	Picture and/or Picture Frames, Dealers, Retail	2
16	Pipe Laying Contractors	1
58	Pizzerias	2
17	Plastering and Dry Wall Contractors	3
52	Plumbing Supplies, Retail	1
50	Plumbing Supplies, Wholesale	1
17	Plumbing, Heating, and Air Conditioning Contractors	3
50	Poultry Equipment, Wholesale	1
02	Poultry and Egg Production	3
20	Poultry Slaughtering, Dressing, and/or Packing	2
02	Poultry Hatcheries	3
27	Printing, All Types	3
80	Psychologists	6
73	Public Relations Services	2
27	Publishers	3
50	Pumps, Wholesale	1
Q		
14	Quarrying	4
R		
75	Radiator, Repairs, Automotive	4
57	Radio and Television, Retail	2
50	Radio, Phonographs, and Television, Dealers in Supplies, Wholesale	1

73	Radio and Television, for Rent or Lease	2
76	Radio and Television Repairs	4
48	Radio and Television Stations, including CATV	5
40	Railroad Companies	1
66	Real Estate, Insurance, Loans, Law Offices, Combinations of	6
65	Real Estate Dealers in or Agents for, including Renting, Contracting, or Charging for Repairs on Houses; Dealers without Offices; Brokers for Real Estate Loans	2
65	Real Estate, Leasing and/or Renting	2
57	Record Stores, Retail	2
79	Recreation Center	2
55	Recreation Vehicles, Retail	1
72	Reducing Salons	5
57	Refrigerators and Freezers, Retail	2
50	Refrigerators, Wholesale or Distributors	1
80	Rehabilitation House, Outpatient	6
59	Religious Goods Stores, Retail	2
73	Rental Service, Miscellaneous Rental Services not Otherwise Listed	2
76	Repair Services, except Automotive	4
73	Research and Development Laboratories	2
65	Residential Building Operators	2
58	Restaurants, Shall Include not Only Places Where Meals are Served and the Public Invited, but Also Any Place Where Meals are Served to Limited or Restricted Classes of Persons for Pay	2
50	Restaurants, Supplies and Equipment, Wholesale	1
	RETAIL TRADE	
56	Apparel and Accessories	2
52	Building Materials, Hardware, Garden Supply, and Mobile Home Dealers	1
54	Food Markets of Grocery Stores	1
57	Furniture, Home Furnishing and Equipment	2
53	General Merchandise	2
59	Miscellaneous Retail Stores not Otherwise Listed	2
79	Riding Schools, including Academies, Renting Horses to Ride	2
17	Roofing Contractors	3
50	Roofing, Wholesale	1
52	Roofing, Retail	1
70	Rooming House, including Fraternity and Sorority	1
30	Rubber and Miscellaneous Plastic Products, Manufacturing	1
59	Rubber Stamps, Retail	2
72	Rug Cleaning, not Connected with Laundries	5
57	Rugs, including Carpets, Retail	2

S		
73	Salvage	2
50	Sand, Dealers, Wholesale	1
52	Sand, Dealers, Retail	1
58	Sandwiches, Retail, Consumed on Premises	2
20	Sandwiches, Manufacture for Sale off Premises	2
80	Sanitariums	6
61	Savings and Loan Associations	2
50	Saws, Wholesale	1
76	Saws, Sharpening and Repair	4
50	Scales, Wholesale	1
72	Scales, Coin-Operated: Operation of	5
59	School Supplies, including Books, Dealers, Retail	2
50	School Supplies, Wholesale	1
50	Scrap Yard	1
24	Screens, Doors and Windows Wood Manufacturing	1
50	Screens, Doors and Windows, Wholesale	1
34	Screens, Windows and Doors, Metal, Manufacturers	2
72	Seamstresses	5
59	Second-Hand Goods of Any Description	2
73	Secretarial Service	3
52	Seeds, Bulbs, and/or Nursery Stock, Retail	1
55	Service Stations	1
76	Sewer, Septic Tank, and Cesspool Service	4
36	Sewing Machines, Manufacture	1
57	Sewing Machines, Retail	2
50	Sewing Machines, Wholesale	1
17	Sheet Metal Contractors	3
23	Shirts, Manufacturers	1
56	Shoe, Dealers, Retail	2
72	Shoe Repair Shops	5
50	Shoes, Wholesale	1
73	Sign Painting and Lettering Service	2
73	Sign Service, Outdoor Advertising	2
59	Skiing Equipment, Retail	2
86	Social Club	3
50	Soda Fountain Supplies, Wholesale	1
58	Soda Fountains	2
51	Soft Drinks, Distributors	1

20	Soft Drink Bottlers.	2
53	Soft Drink Stands, Retail	2
61	Small Loan Lenders	2
59	Sporting Goods, Retail	2
50	Sporting Goods, Wholesale	1
79	Stables, Riding	2
59	Stationery, including Books	2
17	Steam, Hot Air, Vapor, and Hot Water Contractors	3
73	Stenographer and Stenographic Services	2
62	Stock Brokers and Dealers	2
32	Stone, Clay, and Glass Products, Manufacturing	2
57	Stoves, Dealers, Retail	2
50	Stoves, Wholesale	1
76	Stove Repairs	4
17	Structural Steel Erection Contractors	3
65	Subdividers and Developers	2
50	Surgical Instruments, Wholesale	1
891	Surveying Services	6
17	Swimming Pools, Contractors	3
79	Swimming Pools	2
59	Swimming Pool Supplies, Retail	2
T		
56	Tailor, Custom, Retail	2
72	Tailor, Shops, Repair	5
57	Tape Recorders, Retail	2
72	Tax Service	5
41	Taxicabs	2
76	Taxidermists	4
48	Telegraph, Service or Signal Companies or Agents	5
73	Telephone Answering Service	2
48	Telephone Companies	5
48	Television Broadcasting Stations, including CATV	5
73	Television, Rent or Lease, including Radios, other than Licensed Radio and Television Dealers	2
57	Television and Radio, Retail	2
76	Television and Radio Repair Shops	4
73	Temporary Employment Agencies	2
23	Textile Mill Products, Manufacturing, Apparel Only	1
22	Textile Mill Products, Manufacturing, Fabric Only	1

79	Theatrical Booking Agencies, except Motion Pictures	2
79	Ticket Bureau, Selling Theatrical, Football, Baseball Tickets, and for Like Performances	2
17	Tile and Marble Contractors	3
52	Tile, Retail	1
50	Tile, Wholesale	1
76	Tin and Metal Shops, Repair Only	4
75	Tires, Recapping	4
63	Title Insurance	2
59	Tombstones, Retail	2
76	Tool Sharpening and Repair	4
72	Towels and Uniform Rental	5
59	Toys, Retail	2
50	Toys, Wholesale	1
50	Tractors, Wholesale	1
82	Trade Schools	3
73	Trading Stamps, Redemption, Promotion, and/or Sale to Stores	2
65	Trailer Parks, including Mobile Home Rental for Residential Purposes	2
70	Trailer Parks and Campsites, for Transients	1
55	Trailers, Recreational and Utility, Retail	1
75	Trailers, (U-Haul-It Type), Rental	4
37	Transportation Equipment, Manufacturing	1
47	Travel Bureau	3
07	Tree Surgery	1
75	Truck and Automobile Rental or Leasing, not including Driver	4
42	Trucking, except Rental or Leasing, including Driver	2
67	Trusts, Management of	6
27	Typesetting, for Printing Trade	3
59	Typewriters and Other Office Machines, retail	2
50	Typewriters, Wholesale	1
U		
72	Uniform Supply Service	5
72	Uniform Rental	5
76	Upholsterer, Furniture	4
75	Upholstery Repair, Automotive	4
59	Used Merchandise, Retail	2
V		
57	Vacuum Cleaners, Retail	2
50	Vacuum Cleaners, Wholesale	1

53	Variety Store	2
54	Vegetable Markets, Retail	1
59	Vending Machines, Sale of Products	2
50	Vending Machines, Wholesale	1
25	Venetian Blind, Manufacturing	2
07	Veterinarian	3
82	Vocational Schools	3
W		
52	Wallpaper, Retail	1
51	Wallpaper, Wholesale	1
42	Warehouse Storage Rooms, General	2
73	Warehousing, Field, not Public	2
75	Washing Cars	4
57	Washing Machines, Retail	2
50	Waste Paper and Rags, Wholesale	1
76	Watchmaker, including Repairs	4
30	Water Hose and/or Steam Hose, Manufacturers	1
17	Water Well Drilling Contractors	3
17	Waterproofing Contractors	3
52	Weather Stripping, Dealers, Retail	1
47	Weighing Services, connected with transportation	1
17	Welding Contractor, Operating at Site of Construction	3
50	Welding Machinery and Equipment, Wholesale	1
76	Welding Repair Services, including Automotive	4
50	Wholesalers, Durable Goods	1
51	Wholesalers, Nondurable Goods	1
56	Wigs, Retail	2
51	Wigs, Wholesale	1
73	Window Cleaning Service	2
69	Wood Dealer, Retail	2
17	Wrecker, Buildings	3
75	Wrecker, Towing Service	4
Y		
59	Yarn Shops, Retail	2

(Ord. No. 2017-2439, § 6, 10-3-2017)

Appendix B

GROSS RECEIPTS TAX TABLE

Taxable Gross Receipts Bracket	**Business Classification**					
	1	**2**	**3**	**4**	**5**	**6**

0	4,999	20	20	20	20	20	20
5,000	99,999	20	26	32	39	45	52
100,000	199,999	35	46	58	70	81	93
200,000	299,999	48	64	80	96	112	128
300,000	399,999	60	81	101	121	141	161
400,000	499,999	73	93	121	145	169	194
500,000	599,999	84	113	141	169	197	225
600,000	699,999	96	128	160	192	224	256
700,000	799,999	107	143	179	214	250	286
800,000	899,999	118	157	197	236	275	315
900,000	999,999	129	172	215	257	300	343
1,000,000	1,099,999	139	185	232	278	324	371
1,100,000	1,199,999	149	199	248	298	348	398
1,200,000	1,299,999	159	212	265	318	371	423
1,300,000	1,399,999	168	224	280	336	392	449
1,400,000	1,499,999	177	236	296	355	414	473
1,500,000	1,999,999	222	296	370	444	518	592
2,000,000	2,499,999	266	355	444	533	621	710
2,500,000	2,999,999	310	413	516	619	723	826
3,000,000	3,499,999	352	469	586	703	820	938
3,500,000	3,999,999	392	523	653	784	915	1,045
4,000,000	4,999,999	470	627	783	940	1,096	1,253
5,000,000	5,999,999	545	727	908	1,090	1,271	1353
6,000,000	7,999,999	688	918	1,147	1,376	1,606	1,735
8,000,000	10,999,999	894	1,192	1,490	1,788	2,086	2,284
11,000,000	13,999,999	1,091	1,455	1,819	2,183	2,546	2,810
14,000,000	15,999,999	1,217	1,623	2,029	2,434	2,839	3,145
16,000,000	17,999,999	1,343	1,791	2,238	2,686	3,132	3,480
18,000,000	19,999,999	1,469	1,958	2,448	2,937	3,425	3,815
20,000,000	21,999,999	1,594	2,126	2,657	3,189	3,718	4,150
22,000,000	and above	1,720	2,294	2,867	3,440	4,011	4,485

(Ord. No. 2017-2439, § 7, 10-3-2017)

Appendix C

FLAT TAX RATES FOR SPECIFIC BUSINESSES

Type of Business	Annual Tax Rate	Other Tax Rate	Adopted by Ordinance	Section Number
Amusement Arcade	$100	-	1048	41
Auctioneer	$50 (Class A & C)	$10/day (Class B)	811	17
Bingo	$50	-	-	-

~~Bowling Alleys (Standard Sized)~~	~~$100~~	~~$5/quarter/alley~~	~~1012~~	~~1~~
~~Bowling Alleys (Substandard Sized)~~	~~$25~~	~~$5/quarter/alley~~	~~1012~~	~~2~~
~~Dance Hall~~	~~$300~~	~~-~~	~~963~~	~~1~~
~~Food Vending Vehicle~~	~~$75~~	~~-~~	~~1657~~	~~-~~
~~Mobile Amusement Vehicle~~	~~$25~~	~~-~~	~~986~~	~~181~~
~~Mobile Searchlight Advertising~~	~~$50~~	~~-~~	~~937~~	~~—~~
~~Out of Town Vendor (per Vehicle)~~	~~$25~~	~~-~~	~~1606~~	~~20~~
~~Outside Contractors (A & B Licensed)~~	~~$75~~	~~-~~	~~1652~~	~~21~~
~~Outside Contractors (C Licensed)~~	~~$50~~	~~-~~	~~1652~~	~~21~~
~~Pawnbroker~~	~~$150~~	~~-~~	~~708~~	~~40~~
~~Shooting Galleries~~	~~$100~~	~~-~~	~~—~~	~~41~~
~~Swap Meet~~	~~$4,500~~	~~-~~	~~1231~~	~~12~~
~~Taxis—Paratransit~~	~~$50~~	~~-~~	~~1125~~	~~2~~
~~Video Machines~~	~~$55 per machine~~	~~-~~	~~82-1788~~	~~—~~
~~Second Location~~	~~$10~~	~~-~~	~~-~~	~~-~~

(Ord. No. 2017-2439, § 7, 10-3-2017)