



CITY OF RIVERSIDE

Current Business Tax Rates 11/01/16 THROUGH 10/31/2017

3900 MAIN STREET
RIVERSIDE, CA 92522
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City of Arts & Innovation

As authorized by the Riverside Municipal Code 5.04.300, which shall automatically adjust November 1st of each year, according to the most recent change in the annual Consumer Price Index.

On September 19, 2012, Governor Brown signed into law SB-1186 which adds a **state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.

	BASE TAX FIRST \$25,000 GROSS RECEIPTS	Gross Receipts \$25,000 TO \$500,000	OVER \$500,000
CLASS A: (Retail)	\$119.75	\$0.84 / each additional thousand above \$25,000 Ex. GR= \$45,200 \$119.75 + (20.2 x .84)= \$136.72	\$0.13 / each additional thousand above \$500,000 Base Fee changes to \$518.75
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$1,000,000	OVER \$1,000,000
CLASS B: (Wholesale/Manufacturing)	\$119.75	\$0.36 / each additional thousand above \$50,000 Ex. GR= \$75,200 \$119.75 + (25.2 x .36)= \$128.82	\$0.06 / each additional thousand above \$1,000,000 Base Fee changes to \$461.75 Maximum Tax \$7,804.00
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$750,000	OVER \$750,000
CLASS C: (Auto)	\$119.75	\$0.62 / each additional thousand above \$50,000 Ex. GR= \$75,200 \$119.75 + (25.2 x .62)= \$135.37	\$0.09 / each additional thousand above \$750,000 Base Fee changes to \$553.75 Maximum Tax \$7,804.00
	BASE TAX FIRST \$1,000 GROSS RECEIPTS	PER \$1,000 GROSS RECEIPT	
CLASS D: (Vending Machines)	\$74.00	\$0.95 / each additional thousand above \$1,000 Ex. GR= \$75,200 \$74.00+ (74.2 x .95)= \$144.49	
	BASE TAX	EA. EMPLOYEE	
GENERAL SERVICES	\$137.50 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	EA. PROFESSIONAL EMPLOYEE	EA. NON-PROFESSIONAL EMPLOYEE
PROFESSIONAL SERVICES	\$210.75 Base Tax covers ONE OWNER ONLY	\$212.00 Additional Fee for each Employee, Owner, Partner, or Associate	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate
	BASE TAX	EA. EMPLOYEE	
ENGINEERING/GENERAL CONTRACTOR	\$295.50 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	EA. EMPLOYEE	
SPECIALTY CONTRACTOR	\$203.00 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	

	BASE TAX		
SPECIAL SHOW, NO MERCHANDISE FOR SALE-DAILY	\$54.75		
	BASE TAX		
SPECIAL SHOW, WITH MERCHANDISE FOR SALE-DAILY	\$109.50		
	BASE TAX		
CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES	\$74.50		
	BASE TAX - DAILY		
PEDDLERS AND SALESMEN-ITINERANT	\$55.25		
	BASE TAX		
DELIVERY BY VEHICLE	\$91.75		