



City of Arts & Innovation

CITY OF RIVERSIDE

**Current Business Tax Rates
11/01/19 THROUGH 10/31/2020**

3900 MAIN STREET
RIVERSIDE, CA 92522
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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 \$4 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 EACH BILLBOARD		
ADVERTISING – OUTDOOR	\$170.25		
	BASE TAX EACH VEHICLE		
AMBULANCE SERVICE	\$60.50		
	BASE TAX FIRST 10 RIDES	EACH ADDITIONAL RIDE	
AMUSEMENT CENTER PERMANENT FIXED LOCATION	\$121.00	\$26.00	
	BASE TAX FIRST 10 RIDES	EACH ADDITIONAL RIDE	
AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY	\$60.75	\$6.00	
	BASE TAX ANNUALLY	BASE TAX DAILY	
AUCTIONS -	\$1,558.25	\$150.25	
	BASE TAX FIRST 10 SPACES	EACH ADDITIONAL SPACE IN EXCESS OF 10	
AUTOMOBILE PARKING	\$61.75	\$3.00	
	BASE TAX FIRST TABLE	EACH ADDITIONAL TABLE	
BILLARDS/POOL	\$110.75	\$12.00	

	BASE TAX DAILY		
BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS	\$250.00		
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
CARNIVAL/CIRCUS	\$502.50	\$249.00	
	BASE TAX EACH LOCATION		
CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES	\$81.25		
	BASE TAX FIRST \$25,000 GROSS RECEIPTS	Gross Receipts \$25,000 TO \$500,000	OVER \$500,000
CLASS A: (Retail)	\$130.75	\$0.93 / each additional thousand above \$25,000 Ex. GR= \$45,200 $\$130.75 + (20.2 \times .93) = \149.54	\$0.13 / each additional thousand above \$500,000 Base Fee changes to \$571.00
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$1,000,000	OVER \$1,000,000
CLASS B: (Wholesale/Manufacturing)	\$130.75	\$0.39 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$130.75 + (25.2 \times .39) = \140.58	\$0.06 / each additional thousand above \$1,000,000 Base Fee changes to \$502.75 Maximum Tax \$8,527.25
	BASE TAX FIRST \$50,000 GROSS RECEIPTS	\$50,000 TO \$750,000	OVER \$750,000
CLASS C: (Auto)	\$130.75	\$0.68 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$130.75 + (25.2 \times .68) = \147.89	\$0.09 / each additional thousand above \$750,000 Base Fee changes to \$606.75 Maximum Tax \$8,527.25
	BASE TAX FIRST \$1,000 GROSS RECEIPTS	PER \$1,000 GROSS RECEIPT	
CLASS D: (Vending Machines with merchandise)	\$80.25	\$1.04 / each additional thousand above \$1,000 Ex. GR= \$75,200 $\$80.25 + (74.2 \times 1.04) = \157.42	
	BASE TAX ANNUAL	BASE TAX DAILY	
DANCE/PUBLIC	\$201.50	\$40.25	

	BASE TAX PER VEHICLE		
DELIVERY BY VEHICLE	\$100.25		
	BASE TAX	EA. EMPLOYEE	
ENGINEERING/GENERAL CONTRACTOR	\$323.00	Base Tax covers ONE OWNER ONLY \$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	EA. EMPLOYEE	
GENERAL SERVICES	\$150.25 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX	EACH MACHINE	
LAUDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE	\$150.25	\$4.00	
	BASE TAX EACH LOCATION ANNUALLY	EACH VENDOR DAILY	
LIMITED TIME INDOOR OR OUTDOOR EVENTS	\$753.25	\$3.00	
	BASE TAX EACH SPONSOR DAILY		
LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR	\$50.00		
	BASE TAX EACH PERSON DAILY		
PEDDLERS AND SALESMEN ITINERANT	\$60.50		
	BASE TAX	EA. PROFESSIONAL EMPLOYEE	EA. NON-PROFESSIONAL EMPLOYEE
PROFESSIONAL SERVICES	\$230.25 Base Tax covers ONE OWNER ONLY	\$231.00 Additional Fee for each Employee, Owner, Partner, or Associate	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate
	BASE TAX PER OPERATOR		
SHOESHINE STAND	\$60.75		

	BASE TAX	EA. EMPLOYEE	
SPECIALTY CONTRACTOR	\$222.00 Base Tax covers ONE OWNER ONLY	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	BASE TAX ANNUAL	BASE TAX DAILY	
SPECIAL SHOW, NO MERCHANDISE FOR SALE	\$180.75	\$60.00	
	BASE TAX ANNUAL	BASE TAX DAILY	
SPECIAL SHOW, WITH MERCHANDISE FOR SALE ANNUAL	\$362.50	\$119.75	
	BASE TAX OPERATOR ANNUALLY	EACH VENDOR DAILY	EACH VENDOR SUNDAY ONLY
SWAP MEET (AS DEFINED IN RMC 5.48.010)	\$753.25	\$1.00	\$2.00
	BASE TAX PER VEHICLE		
TAXICABS	\$131.25		
	BASE TAX FIRST 100 SEATS	EACH ADDITIONAL 100 SEATS OR FRACTION THEROF	
THEATERS AND SHOWS	\$300.75	\$36.00	
	BASE TAX FIRST DAY	EACH ADDITIONAL DAY	
THEATRICAL PERFORMANCE	\$502.00	\$249.00	
	BASE TAX EACH MACHINE ANNUALLY		
VENDING MACHINES- GAME, PHONOGRAPH, WEIGHING, AND ALL OTHER COIN-OPERATED MACHINES <u>NOT</u> VENDING MERCHANIDE	\$60.50		
SIMPLE INTEREST	DUPLICATE CERTIFICATE	CERTIFICATE PROCESSING FEE (TAX EXEMPT BUSINESS TAX)	REFUND PROCESSING FEE
8.00%	\$12.00	\$10.00	\$27.00