



CITY OF RIVERSIDE

Current Business Tax Rates 11/01/18 THROUGH 10/31/2019

3900 MAIN STREET
RIVERSIDE, CA 92522
PHONE (951) 826-5465
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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 \$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 FIRST \$25,000 GROSS RECEIPTS | Gross Receipts \$25,000 TO \$500,000 | OVER \$500,000 |
|---|--|--|---|
| CLASS A: (Retail) | \$127.00 | \$0.90 / each additional thousand above \$25,000 Ex. GR= \$45,200 \$127.0 + (20.2 x .90)= \$145.18 | \$0.13 / each additional thousand above \$500,000 Base Fee changes to \$554.50 |
| | BASE TAX FIRST \$50,000 GROSS RECEIPTS | \$50,000 TO \$1,000,000 | OVER \$1,000,000 |
| CLASS B: (Wholesale/Manufacturing) | \$127.00 | \$0.38 / each additional thousand above \$50,000 Ex. GR= \$75,200 \$127.00 + (25.2 x .38)= \$136.58 | \$0.06 / each additional thousand above \$1,000,000 Base Fee changes to \$488.00 Maximum Tax \$8,279.00 |
| | BASE TAX FIRST \$50,000 GROSS RECEIPTS | \$50,000 TO \$750,000 | OVER \$750,000 |
| CLASS C: (Auto) | \$127.00 | \$0.66 / each additional thousand above \$50,000 Ex. GR= \$75,200 \$127.00 + (25.2 x .66)= \$143.63 | \$0.09 / each additional thousand above \$750,000 Base Fee changes to \$589.00 Maximum Tax \$8,279.00 |
| | BASE TAX FIRST \$1,000 GROSS RECEIPTS | PER \$1,000 GROSS RECEIPT | |
| CLASS D: (Vending Machines) | \$78.00 | \$1.01 / each additional thousand above \$1,000 Ex. GR= \$75,200 \$78.00+ (74.2 x 1.01)= \$152.94 | |
| | BASE TAX | EA. EMPLOYEE | |
| GENERAL SERVICES | \$146.00 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 | \$223.50 Base Tax covers ONE OWNER ONLY | \$224.75 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 | \$313.50 Base Tax covers ONE OWNER ONLY | \$6.00 Additional Fee for each Employee, Owner, Partner, or Associate | |
| | BASE TAX | EA. EMPLOYEE | |
| SPECIALTY CONTRACTOR | \$215.25 Base Tax covers ONE OWNER ONLY | \$6.00 Additional Fee for each Employee, Owner, Partner, or Associate | |

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| | BASE TAX | | |
| SPECIAL SHOW, NO MERCHANDISE FOR SALE-DAILY | \$58.25 | | |
| | BASE TAX | | |
| SPECIAL SHOW, WITH MERCHANDISE FOR SALE-DAILY | \$116.25 | | |
| | BASE TAX | | |
| CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES | \$79.00 | | |
| | BASE TAX - DAILY | | |
| PEDDLERS AND SALESMEN-ITINERANT | \$58.75 | | |
| | BASE TAX | | |
| DELIVERY BY VEHICLE | \$97.25 | | |