



City of Arts & Innovation

**CITY OF RIVERSIDE**

**Current Business Tax Rates  
11/01/20 THROUGH 10/31/2021**

3900 MAIN STREET  
RIVERSIDE, CA 92522  
PHONE (951) 826-5465  
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As authorized by the Riverside Municipal Code 5.04.300, which shall automatically adjust November 1<sup>st</sup> 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.

	<b>BASE TAX EACH BILLBOARD</b>		
<b>ADVERTISING – OUTDOOR</b>	\$173.75		
	<b>BASE TAX EACH VEHICLE</b>		
<b>AMBULANCE SERVICE</b>	\$61.75		
	<b>BASE TAX FIRST 10 RIDES</b>	<b>EACH ADDITIONAL RIDE</b>	
<b>AMUSEMENT CENTER PERMANENT FIXED LOCATION</b>	\$123.50	\$27.00	
	<b>BASE TAX FIRST 10 RIDES</b>	<b>EACH ADDITIONAL RIDE</b>	
<b>AMUSEMENT RIDES, DEVICES, ETC. TEMPORARY</b>	\$62.00	\$6.00	
	<b>BASE TAX ANNUALLY</b>	<b>BASE TAX DAILY</b>	
<b>AUCTIONS -</b>	\$1,589.50	\$153.25	
	<b>BASE TAX FIRST 10 SPACES</b>	<b>EACH ADDITIONAL SPACE IN EXCESS OF 10</b>	
<b>AUTOMOBILE PARKING</b>	\$63.00	\$3.00	
	<b>BASE TAX FIRST TABLE</b>	<b>EACH ADDITIONAL TABLE</b>	
<b>BILLARDS/POOL</b>	\$113.00	\$12.00	

	<b>BASE TAX DAILY</b>		
<b>BOXING/PROFESSIONAL ATHLETIC EXHIBITIONS</b>	\$255.00		
	<b>BASE TAX FIRST DAY</b>	<b>EACH ADDITIONAL DAY</b>	
<b>CARNIVAL/CIRCUS</b>	\$512.50	\$254.00	
	<b>BASE TAX EACH LOCATION</b>		
<b>CHRISTMAS TREE, PUMPKINS, OR OTHER SEASONAL SALES</b>	\$83.00		
	<b>BASE TAX FIRST \$25,000 GROSS RECEIPTS</b>	<b>Gross Receipts \$25,000 TO \$500,000</b>	<b>OVER \$500,000</b>
<b>CLASS A: (Retail)</b>	\$133.25	\$0.95 / each additional thousand above \$25,000 Ex. GR= \$45,200 $\$133.25 + (20.2 \times .95) = \$152.44$	\$0.13 / each additional thousand above \$500,000 Base Fee changes to \$582.50
	<b>BASE TAX FIRST \$50,000 GROSS RECEIPTS</b>	<b>\$50,000 TO \$1,000,000</b>	<b>OVER \$1,000,000</b>
<b>CLASS B: (Wholesale/Manufacturing)</b>	\$133.25	\$0.40 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$133.25 + (25.2 \times .40) = \$143.33$	\$0.06 / each additional thousand above \$1,000,000 Base Fee changes to \$512.75 <b>Maximum Tax \$8,697.75</b>
	<b>BASE TAX FIRST \$50,000 GROSS RECEIPTS</b>	<b>\$50,000 TO \$750,000</b>	<b>OVER \$750,000</b>
<b>CLASS C: (Auto)</b>	\$133.25	\$0.69 / each additional thousand above \$50,000 Ex. GR= \$75,200 $\$133.25 + (25.2 \times .69) = \$150.64$	\$0.09 / each additional thousand above \$750,000 Base Fee changes to \$619.00 <b>Maximum Tax \$8,697.75</b>
	<b>BASE TAX FIRST \$1,000 GROSS RECEIPTS</b>	<b>PER \$1,000 GROSS RECEIPT</b>	
<b>CLASS D: (Vending Machines with merchandise)</b>	\$81.75	\$1.06 / each additional thousand above \$1,000 Ex. GR= \$75,200 $\$81.75 + (74.2 \times 1.06) = \$160.40$	
	<b>BASE TAX ANNUAL</b>	<b>BASE TAX DAILY</b>	
<b>DANCE/PUBLIC</b>	\$205.50	\$41.00	

	<b>BASE TAX PER VEHICLE</b>		
<b>DELIVERY BY VEHICLE</b>	\$102.25		
	<b>BASE TAX</b>	<b>EA. EMPLOYEE</b>	
<b>ENGINEERING/GENERAL CONTRACTOR</b>	\$329.50	Base Tax covers <b>ONE OWNER ONLY</b>  \$6.00  Additional Fee for each Employee, Owner, Partner, or Associate	
	<b>BASE TAX</b>	<b>EA. EMPLOYEE</b>	
<b>GENERAL SERVICES</b>	\$153.25  Base Tax covers ONE OWNER ONLY	\$6.00  Additional Fee for each Employee, Owner, Partner, or Associate	
	<b>BASE TAX</b>	<b>EACH MACHINE</b>	
<b>LAUDRIES AND DRY CLEANERS, AUTOMATIC SELF SERVICE</b>	\$150.25	\$4.00	
	<b>BASE TAX EACH LOCATION ANNUALLY</b>	<b>EACH VENDOR DAILY</b>	
<b>LIMITED TIME INDOOR OR OUTDOOR EVENTS</b>	\$768.25	\$3.00	
	<b>BASE TAX EACH SPONSOR DAILY</b>		
<b>LIMITED TIME ACTIVITY CITY OWNED/OPERATED FACILITY/SPONSOR</b>	\$51.00		
	<b>BASE TAX EACH PERSON DAILY</b>		
<b>PEDDLERS AND SALESMEN ITINERANT</b>	\$61.75		
	<b>BASE TAX</b>	<b>EA. PROFESSIONAL EMPLOYEE</b>	<b>EA. NON-PROFESSIONAL EMPLOYEE</b>
<b>PROFESSIONAL SERVICES</b>	\$234.75  Base Tax covers <b>ONE OWNER ONLY</b>	\$235.62  Additional Fee for each Employee, Owner, Partner, or Associate	\$6.00  Additional Fee for each Employee, Owner, Partner, or Associate
	<b>BASE TAX PER OPERATOR</b>		
<b>SHOESHINE STAND</b>	\$62.00		

	<b>BASE TAX FIRST CART</b>	<b>EA. ADDITIONAL CART</b>	
<b>SIDEWALK VENDOR NEW OPERATOR</b>	\$32.75	\$9.00	
<b>SIDEWALK VENDOR RENWAL</b>	\$28.50	\$9.00	
	<b>BASE TAX</b>	<b>EA. EMPLOYEE</b>	
<b>SPECIALTY CONTRACTOR</b>	\$226.50 Base Tax covers <b>ONE OWNER ONLY</b>	\$6.00 Additional Fee for each Employee, Owner, Partner, or Associate	
	<b>BASE TAX ANNUAL</b>	<b>BASE TAX DAILY</b>	
<b>SPECIAL SHOW, NO MERCHANDISE FOR SALE</b>	\$184.25	\$61.25	
	<b>BASE TAX ANNUAL</b>	<b>BASE TAX DAILY</b>	
<b>SPECIAL SHOW, WITH MERCHANDISE FOR SALE ANNUAL</b>	\$369.75	\$122.25	
	<b>BASE TAX OPERATOR ANNUALLY</b>	<b>EACH VENDOR DAILY</b>	<b>EACH VENDOR SUNDAY ONLY</b>
<b>SWAP MEET (AS DEFINED IN RMC 5.48.010)</b>	\$768.25	\$1.00	\$2.00
	<b>BASE TAX PER VEHICLE</b>		
<b>TAXICABS</b>	\$134.00		
	<b>BASE TAX FIRST 100 SEATS</b>	<b>EACH ADDITIONAL 100 SEATS OR FRACTION THEROF</b>	
<b>THEATERS AND SHOWS</b>	\$306.75	\$37.00	
	<b>BASE TAX FIRST DAY</b>	<b>EACH ADDITIONAL DAY</b>	
<b>THEATRICAL PERFORMANCE</b>	\$512.00	\$254.00	

	<b>BASE TAX EACH MACHINE ANNUALLY</b>		
<b>VENDING MACHINES- GAME, PHONOGRAPH, WEIGHING, AND ALL OTHER COIN-OPERATED MACHINES <u>NOT</u> VENDING <u>MERCHANIDE</u></b>	\$61.75		
<b>SIMPLE INTEREST</b>	<b>DUPLICATE CERTIFICATE</b>	<b>CERTIFICATE PROCESSING FEE (TAX EXEMPT BUSINESS TAX)</b>	<b>REFUND PROCESSING FEE</b>
8.00%	\$12.25	\$10.25	\$27.50